



The Budget Appropriation Resolution and Tax Levy of
Rutherford County, Tennessee
for the Fiscal Year Ending June 30, 2016

Adopted by the Rutherford County Commission June 26, 2015

Rutherford County, Tennessee

2015-2016 Fiscal Budget Table of Contents

Letter of Transmittal	1
Overview	2
Statement of Proposed Operations By Fund Account	2
Estimated Revenue from Current Property Taxes	7
The Tax Levy Resolution	8
The Appropriating Resolution	10
Resolution of Fund Balance Policy	20
PERSONNEL INFORMATION	25
OPERATING BUDGET SECTION:	
Operating Budget Introduction	31
General Fund	33
Solid Waste/Sanitation Fund	65
Ambulance Service Fund	73
Industrial Economic Development Fund	79
Asset Forfeiture Fund	83
Drug Control Fund	87
Road and Bridge Fund	91
General Purpose School Fund	99
Central Cafeteria Fund	115
General Debt Service Fund	121
Education Capital Project	127
CAPITAL BUDGET SECTION:	
Capital Budget Overview	133
General Capital Projects	137
Education Capital Projects	137
COUNTY GOVERNMENT ORGANIZATIONAL CHART	139



Rutherford County
Finance Department
Rutherford County Courthouse, Suite 201
Murfreesboro, Tennessee 37130

(615) 898-7795
Fax 904-7526

LETTER OF TRANSMITTAL

August 18, 2015

To the Board of County Commissioners and
Citizens of Rutherford County, Tennessee

The Rutherford County Finance Department herein submits the 2015-2016 consolidated budget document as required by Chapter 49, Private Acts of 1979. The Rutherford County Board of Commissioners adopted this budget on June 26, 2015. The Commission also adopted a property tax rate of \$2.68 on June 26, 2015 to provide sufficient tax revenue that, together with other revenues, adequately funds total appropriations of \$507,254,215. An overview of the budget is provided in this document for those who do not require as much detail.

The County Commission is committed to maintaining adequate fund balances as recommended by bond rating agencies. The consolidated budget reflects reductions of the fund balances of all budgeted funds with the exception of the Road & Bridge Fund. The County Commission has adopted resolutions establishing minimum fund balance's for the General Fund and the Debt Service Fund. The projected ending fund balances of the major budgeted funds are within the recommended ranges. Based on our strong financial performance, as well as the strength of the county's economy, Rutherford County maintains a bond rating of Aa1 from Moody's and AA+ from Standard and Poor's.

This budget also includes a capital projects section, providing information relative to the status of ongoing capital projects, as well as projections of future needs. These projections are based on a long-term capital plan that is updated on a regular basis. While most of the projects are funded through the issuance of debt, some of the smaller projects are funded with development tax revenue or available fund balances.

We hope that the design of this document will provide the reader with practical information necessary to understand the operation of county government. We appreciate the efforts of all county personnel in the development of this budget document.

Sincerely,

Lisa A. Nolen, CPA, CGFM
Finance Director

OVERVIEW OF THE OPERATING BUDGET
RUTHERFORD COUNTY, TENNESSEE
For the Fiscal Year Ending June 30, 2016

Pursuant to Chapter 49, Private Acts of 1979, the annual operating budget requests are presented for your consideration. The Finance Department offers this overview to provide general information relating to the proposed operating budget, along with information regarding changes that have a significant impact on the budgets of the various funds. We hope that this proves useful to individuals who are not concerned with the detailed information contained in the remainder of this document.

The following statement presents a summary of proposed operations to demonstrate the proposed appropriations and the anticipated revenues for each fund.

Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2016

Fund	Proposed Tax Rate	Estimated Revenues	Approp.		Revenues over (under) Appropriations
County General	\$0.6395	\$83,767,047	\$90,117,630	17.8%	(6,350,583)
Solid Waste/Sanitation	-	3,704,100	4,475,030	0.9%	(770,930)
Ambulance	0.0661	11,191,879	12,361,366	2.4%	(1,169,487)
Industrial/Economic Dev.	-	87,561	196,185	0.0%	(108,624)
Special Purpose	-	-	10,000	0.0%	(10,000)
Drug Control	-	400,600	589,160	0.1%	(188,560)
Highway	0.0126	8,862,615	8,780,544	1.7%	82,071
General Purpose School	1.3435	314,318,200	326,144,038	64.3%	(11,825,838)
Centralized Cafeteria	-	16,525,542	17,505,993	3.5%	(980,451)
Education Capital Projects	0.0500	3,301,387	3,914,770	0.8%	(613,383)
General Debt Service	0.5683	40,338,911	43,159,499	8.5%	(2,820,588)
Totals	\$2.6800	\$482,497,842	\$507,254,215	100%	(24,756,373)

It is necessary that the county maintain adequate fund balances to ensure funds are available to operate during the early months of each fiscal year, prior to the collection of current property taxes which begins in October. These balances are also needed to allow for unanticipated expenditures and/or changes in economic conditions. The county has adopted policies regarding the level of unassigned fund balances in the General Fund (15%) and the Debt Service Fund (computed). The State requires the Board of Education to maintain 3% of current appropriations in the unassigned fund balance in the General Purpose School Fund. Also, the State does not allow fund balances in the Cafeteria fund to exceed three months of operating expenses.

The Budget and Finance committee has adopted a property tax increase of 19.33 cents for General Purpose School Fund and Education Capital Projects Fund. The primary reason for the increase is to enable Rutherford County Board of Education to offer and provide competitive salaries and to meet technology requirements mandated by the State of Tennessee. In addition, the committee has also chosen to reallocate 1 cent of existing property tax rate from the General Fund to the Ambulance Fund.

Rutherford County Property Tax Rate

Fund	2014 Certified		Change	2015 Adopted	
	Rate	Ratio		Rate	Ratio
County General	\$ 0.6495	26.12%	\$ (0.0100)	\$ 0.6395	23.86%
Solid Waste	-	0.00%	-	-	0.00%
Ambulance	0.0561	2.26%	0.0100	0.0661	2.47%
Road & Bridges	0.0126	0.51%	-	0.0126	0.46%
Education	1.1565	46.51%	0.1870	1.3435	50.13%
Ed. Capital Projects	0.0437	1.76%	0.0063	0.0500	1.87%
General Debt Service	0.5683	22.85%	-	0.5683	21.21%
All Funds	\$ 2.4867	100%	\$ 0.1933	\$ 2.6800	100%

The proposal from the Budget, Finance and Investment Committee ensures that Rutherford County's fund balance policies are met for the County General Fund, Debt Service Fund and the General Purpose School Fund. The following schedule shows the estimated change to each fund's assigned/unassigned fund balance.

Estimated Change in Fund Balance For the Fiscal Year Ending June 30, 2016

Fund	Proposed Tax Rate	Estimated Assigned / Unassigned FB July 1, 2015	Revenues over (under) Appropriations	Estimated Assigned / Unassigned FB	
County General	\$0.6395	\$26,367,916	(6,350,583)	\$20,017,333	22.21%
Solid Waste/Sanitation	-	5,773,490	(770,930)	5,002,560	
Ambulance	0.0661	3,108,796	(1,169,487)	1,939,309	
Industrial/Economic Dev.	-	275,364	(108,624)	166,740	
Special Purpose	-	66,623	(10,000)	56,623	
Drug Control	-	914,268	(188,560)	725,708	
Highway	0.0126	10,433,587	82,071	10,515,658	
General Purpose School	1.3435	29,155,702	(11,825,838)	17,329,864	5.31%
Centralized Cafeteria	-	4,454,648	(980,451)	3,474,197	19.85%
Education Capital Projects	0.0500	2,278,989	(613,383)	1,665,606	
General Debt Service	0.5683	33,646,255	(2,820,588)	30,825,667	71.42%
Totals	\$2.6800	\$116,475,638	(24,756,373)	\$91,719,265	

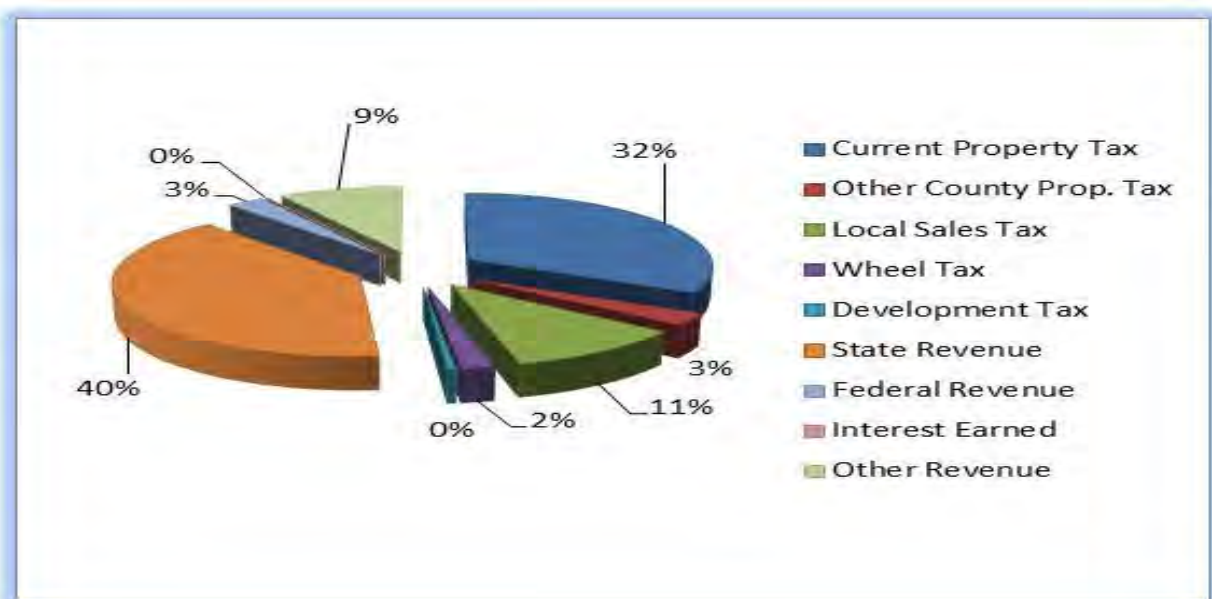
PROJECTED REVENUES

Estimated revenues below have been allocated to the various funds in the same manner as the previous year. In any given year, we usually anticipate a certain amount of revenue growth to fund normal inflation in county programs and services. The chart and table on this page present the projected revenues that will be available to fund appropriations for all departments during the coming year. Revenue growth projections are formulated based on the actual growth history of each individual revenue component for the past several years. As stated before, this analysis is based on the assumption that significant changes in these growth trends will not occur.

After the budget has been adopted for the next fiscal year, periodic reports will be made throughout the year to the Budget, Finance and Investment Committee of the County Commission to apprise them of our actual experience in comparison to these estimates.

SUMMARY REVENUE ALL FUNDS

SOURCE	PROJECTION	%
Current Property Tax	\$ 155,344,414	32.2%
Other County Prop. Tax	13,133,396	2.7%
Local Sales Tax	53,600,000	11.1%
Wheel Tax	9,704,500	2.0%
Development Tax	2,400,000	0.5%
State Revenue	192,490,251	39.9%
Federal Revenue	12,680,909	2.6%
Interest Earned	411,911	0.1%
Other Revenue	42,732,461	8.9%
Total Estimated Revenue	<u>\$ 482,497,842</u>	<u>100%</u>



APPROPRIATIONS

The inherent mission of government is to provide services to its citizens. These services are generally provided by the government's employees. It is not surprising then that the majority of the government's expenditures are in the form of salary/wages and related benefits. This will be the eleventh year of the pay plan adopted by the Board of Commissioners in June, 2005. A survey was conducted in 2009 which resulted in structure changes occurring in July, 2012 and July, 2013. This pay plan affects personnel costs in the General Fund, Solid Waste Fund, and Ambulance Fund. At the end of calendar year 2014 the Human Resource Director performed a salary study. The governments selected to compare with Rutherford County included Hamilton County, Montgomery County, City of Murfreesboro and the City of Franklin. Williamson and Sumner County's data could not be used as they only provided salary information for their entry level positions. The results of the study revealed that the county's median for various positions were below the median of the comparable governments. Most classifications were corrected by increasing the base table by 2%. In preparing the budget for 2015-2016 those classifications that remained more than 10% below the comparable median were adjusted by changing the grade of the class, with a cap of \$7,500 for individuals. The proposal also includes the cost of steps earned by employees (estimated at 1.75%)

Salaries in the General Purpose School Fund and Cafeteria Fund are budgeted according to the Board of Education's pay plan. Their proposal includes earned steps (estimated at 1.16%) and an increase to their base table of 3.1%. The Board of Education presented information to the Budget & Finance Committee demonstrating the salaries of administrators were well below comparable governments (Metro-Nashville, Williamson, Knox, Hamilton, Sumner and Wilson).

Salaries in the Highway/Road & Bridge fund are estimated at 2.3% higher than the 2014-2015 fiscal year. The Highway Superintendent uses the county's pay plan as a basis for determining the salaries for their employees.

The cost of providing health insurance to employees is a challenge for most governmental units. All fund budgets presented include funding the premiums as recommended by the Rutherford County Insurance Committee and adopted by the Rutherford County Commission. The Commission's stated plan is to increase the premium amount paid by the employee by at least 1% each year until the employee is responsible for 20% of the premium rate. For calendar year 2016, the employee will be responsible for 10% of the premium for individual coverage and 15% for the co-pay and deductible plan for employee (spouse/family/child) coverage. For the higher deductible HRA plan, there is no charge to the employee for individual coverage. However the employee is responsible for a percentage of the premium if a different tier is chosen (5% family, 4% for employee & spouse and 3% for employee & child,). Another notable change for calendar year 2016 adopted by the Rutherford County Commission concerns the working spouses of the county's employees. Those employees whose spouse works for an employer that offers a company sponsored health insurance plan will no longer be eligible to participate in the county's health insurance plan.

The following table presents a comparison of the 14-15 fiscal year original & amended appropriations by fund with the department requests and the County Mayor's recommendation where applicable. It is important to note that departments often submit budget requests with information as to the priority of certain new initiatives. There is always the realization that depending on revenue

predictions, certain increases may not be approved. It's also important to note that when department's return their requests; they typically do not include any change to the current pay structure. Any changes to the calculation of payroll are generally presented in the Mayor's and the Budget, Finance and Investment Committee's recommendation. Of the departments in which the County Mayor offers recommendations, there were requests for an additional 41 full time positions and net 6 part time positions at a cost of \$2,279,249. The County Mayor recommended a net 15 full time positions and a net 12 part time positions, at a cost of \$1,106,127. The Budget & Finance Committee accepted the Mayor's recommendation with the exception of 5 full time positions that had been allocated to the Sheriff's budget.

Fund	Original 2014-2015	Amended 2014-2015	Requested 2015-2016	Mayor Recommended 2015-2016	Bud. & Finance Recommended 2015-2016
County General	\$ 85,135,900	\$ 87,546,264	\$ 92,867,641	\$ 90,663,115	\$ 90,117,630
Solid Waste/Sanitation	4,527,208	4,532,508	6,296,339	4,463,240	4,475,030
Ambulance Service	11,869,875	12,114,050	13,304,931	12,361,366	12,361,366
Industrial/Economic Dev.	309,907	309,907	196,185	196,185	196,185
Special Purpose	5,000	156,639	10,000	10,000	10,000
Drug Control	348,160	588,210	589,160	589,160	589,160
Road & Bridge	9,249,064	9,834,864	8,750,544	(1)	8,780,544
General Purpose School	306,688,721	307,816,069	326,144,038	(1)	326,144,038
Central Cafeteria	18,333,292	17,995,157	17,505,993	(1)	17,505,993
Education Capital Projects	2,400,425	2,914,995	3,914,770	(1)	3,914,770
General Debt Service (2)	41,842,468	76,865,347	43,159,499	(1)	43,159,499
	<u>\$ 480,710,020</u>	<u>\$ 520,674,010</u>	<u>\$ 512,739,100</u>		<u>\$ 507,254,215</u>

(1) County Mayor does not make a recommendation on this Fund

(2) Amended budget includes refunded bond escrow totaling \$28,259,097

SIGNIFICANT BUDGET INCREASES

The following listing itemizes some of the changes in the operating budget for the General Fund from the 2014-2015 **original** budget:

GENERAL FUND

- Additional FT & PT positions (net) \$ 828,380
- Impact of salary survey 1,321,700
- Equipment (700s) 813,000
- Health Insurance 200,000

GENERAL PURPOSE SCHOOL FUND

The increase to the General Purpose School fund is based upon growth of 2.5%, although student growth has been 1.2% for 2014-2015. The overall budget is increasing 6.34%. Almost Seventy-four new positions are added for this growth. Proposed salary and benefits includes an average increase of 3.1% for teachers, classified staff and bus owners by increasing base tables and 1.16% estimated for earned steps. Also, the 2015-2016 budget includes \$4,228,256 for regular instruction equipment, an increase of \$3,323,370 over the 2014-2015 original budget, to meet State of Tennessee testing requirements.



**Estimated Revenue from Current Property Taxes
2015 Assessments Based on Estimated Assessed**

Valuation of - Real & Personal Property	\$6,379,007,507
Tax Freeze Properties	(31,047,370)
Valuation of - Public Utility Property	<u>189,000,000</u>
TOTAL	<u>\$6,536,960,137</u>

	2014 Certified Tax Rate	2015 Adopted Tax Rate	Amount of Tax Levy	Reserve for Delinquency 4.5%	Estimated Collection of Unfrozen Taxes	Total Frozen Taxes 642,836	Reserve for Delinquency 4.5%	Estimated Net Collection of All Taxes
County General	\$ 0.6495	\$ 0.6395	\$ 41,803,860	\$ 1,881,174	\$ 39,922,686	\$ 153,393	\$ 6,903	\$ 40,069,177
Solid Waste	-	-	-	-	-	-	-	-
Ambulance Service	0.0561	0.0661	4,320,931	194,442	4,126,489	15,855	713	4,141,630
Highway	0.0126	0.0126	823,657	37,065	786,592	3,022	136	789,479
Education	1.1565	1.3435	87,824,059	3,952,083	83,871,977	322,258	14,502	84,179,733
Education Capital Projects	0.0437	0.0500	3,268,480	147,082	3,121,398	11,993	540	3,132,852
Debt Service	0.5683	0.5683	37,149,544	1,671,730	35,477,815	136,315	6,134	35,607,996
Total	\$ 2.4867	\$ 2.6800	\$ 175,190,532	\$ 7,883,574	\$ 167,306,958	\$ 642,836	\$ 28,928	\$ 167,920,866
				Less City	12,530,473		Less City	12,576,452
				Total Available	\$ 154,776,484		Total Available	\$ 155,344,414
				Revenue Per Added Penny			Revenue Per Penny	
				General	\$ 624,280		General	\$ 626,570
				Schools	531,091		Schools	533,040
WFTEADA Allocations (estimated)			Total			Total		
			Education			Education		
County		85.06%	\$ 71,341,503			\$ 71,603,281		
City		14.94%	12,530,473			12,576,452		
Total		100.00%	\$ 83,871,977			\$ 84,179,733		

Taxes are levied for the calendar year, but are not collectible until the first Monday in October. Taxes become delinquent on March 1 of the following calendar year, and must be filed for collection in Circuit or Chancery Court by April 1 of the second year following the year of levy. The above reserve for delinquency represents the portion that is not expected to be collected by the end of the current fiscal year.

**RESOLUTION AUTHORIZING THE TAX LEVY IN
RUTHERFORD COUNTY, TENNESSEE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2015**

SECTION 1. BE IT RESOLVED by the Board of Commissioners of Rutherford County, Tennessee assembled in regular session on the 26th day of June, 2015, that the combined property tax rate for Rutherford County, Tennessee for the fiscal year beginning July 1, 2015 shall be \$2.6800 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds, and otherwise conform to the following levies:

<u>FUND</u>	<u>RATE</u>
County General	\$0.6395
Ambulance Service Fund	0.0661
Highway Fund	0.0126
General Purpose Schools	1.3435
Education Capital Projects Fund	0.0500
Debt Service	<u>0.5683</u>
TOTAL	<u>\$2.6800</u>

SECTION 2. BE IT FURTHER RESOLVED, that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the above funds on a pro rata basis.

SECTION 3. BE IT FURTHER RESOLVED, that the county's situs portion of sales tax revenue will be divided as follows: Solid Waste/Sanitation Fund – sixty percent (60%); General Fund – twenty percent (20%); Road & Bridge Fund – twenty percent (20%).

SECTION 4. BE IT FURTHER RESOLVED, that the Wheel Tax Revenue will be divided as follows: General Fund – thirty percent (30%); Road & Bridge Fund – thirty percent (30%); General Purpose School Fund – forty percent (40%).

SECTION 5. BE IT FURTHER RESOLVED, that the Development Tax Revenue will be divided as follows: General Fund – fifty percent (50%) and General Debt Service Fund – fifty percent (50%).

SECTION 6. BE IT FURTHER RESOLVED, that interest earned on idle operating balances, with the exception of the Special Purpose Fund and the Drug Control Fund, will be distributed as follows: General Fund – fifty-five percent (55%); General Purpose School Fund – twenty-five percent (25%); Road & Bridge fund – five percent (5%); with the balance to the General Debt Service Fund. Provided that the Finance Director will monitor General Purpose School Fund available cash balances and interest rates to determine that the above allocation is justifiable.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2014 and prior years and the interest and penalty hereon collected during the year ending June 30, 2016 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2015. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all resolutions of the Board of Commissioners of Rutherford County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 9. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of Commissioners.

RESOLVED this 26th day of June, 2015.

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF
RUTHERFORD COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING
JULY 1, 2015 AND ENDING JUNE 30, 2016**

SECTION 1. BE IT RESOLVED by Commissioners of Rutherford County, Tennessee on the 26th day of June, 2015, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of various funds, departments, institutions, offices and agencies of Rutherford County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the fiscal year beginning July 1, 2015 and ending June 30, 2016, according to the following schedule:

GENERAL FUND

County Commission	\$249,070
Board of Equalization	20,930
County Mayor	539,451
Personnel Office	313,778
County Attorney	263,911
Election Commission	819,827
Register of Deeds	1,107,214
Planning	800,194
Codes Compliance-Environmental	600
Geographical Information Systems	1,371,242
County Buildings	2,560,834
Other General Administration	303,164
Preservation of Records	127,529
Risk Management	1,184,894
Accounting and Budgeting	1,179,043
Property Assessor	1,252,830
Reappraisal Program	1,029,284
County Trustee	706,650
County Clerk	2,483,055
Data Processing	2,743,246
Circuit Court	427,100
Circuit Court Judge	275,282
General Sessions Court	1,529,200
Drug Court	559,840
Chancery Court	1,002,539
Juvenile Court	557,469
District Attorney	96,046
Office of Public Defender	72,148
Probation Services	971,175
Victim Assistance Programs	210,815
Sheriff's Department	23,278,032

Special Patrols	47,071
Traffic Control	20,000
Administration of Sex Offender Registry	77,289
Jail	16,176,489
Workhouse/Penal Farm	4,105,833
Juvenile Services	2,189,960
Rural Fire Protection	3,082,326
Disaster Relief	708,426
Inspection and Regulation	896,884
Local Health Center	743,630
Rabies & Animal Control	1,713,986
Nursing Home	11,850
Dental Health Program	0
Other Local Health Services	2,380,065
General Welfare Assistance	53,550
Sanitation & Waste Removal	34,500
Other Public Health & Welfare	275,600
Adult Activities	36,000
Senior Citizens Assistance	1,575
Libraries	1,400,000
Parks & Fair Boards	507,915
Other Social, Cultural & Recreation	529,642
Agriculture Extension Service	724,889
Soil Conservation	99,238
Storm Water Management	214,095
Tourism	532,000
Industrial Development	130,000
Other Economic & Community Development	330,000
Other Charges	259,125
Employee Benefits	798,300
Payments to Cities	2,016,000
Miscellaneous	<u>1,985,000</u>
Total General Fund	<u>\$90,117,630</u>

RUTHERFORD COUNTY ECONOMIC DEVELOPMENT

Industrial Development	\$179,155
Payments to Cities	<u>17,030</u>
Total Economic Development Fund	<u>\$196,185</u>

SOLID WASTE/SANITATION FUND

Sanitation Education/Information	\$155,919
Convenience Centers	2,895,330
Other Waste Collection	264,889
Landfill Operation & Maintenance	825,287
Postclosure Care Costs	245,000
Employee Benefits	30,025
Miscellaneous	<u>58,580</u>
Total Solid Waste/Sanitation Fund	<u>\$4,475,030</u>

AMBULANCE SERVICE FUND

Ambulance/Emergency Medical Service	<u>\$12,361,366</u>
Total Ambulance Service Fund	<u>\$12,361,366</u>

SPECIAL PURPOSE FUND

Sheriff's Department	<u>\$10,000</u>
Total Special Purpose Fund	<u>\$10,000</u>

DRUG CONTROL FUND

Drug Enforcement	\$444,160
Transfers Out	<u>145,000</u>
Total Drug Control Fund	<u>\$589,160</u>

HIGHWAY FUND

Administration	\$756,244
Highway and Bridge Maintenance	5,602,070
Operation & Maintenance of Equipment	1,203,625
Other Charges	586,840
Employee Benefits	221,905
Capital Outlay	<u>409,860</u>
Total Highway Fund	<u>\$8,780,544</u>

GENERAL PURPOSE SCHOOL FUND

Regular Education Program - Elem./Sec.	\$178,993,196
Alternative Instruction	1,855,665
Special Education Program	26,770,342
Vocational Education Program	12,344,024
Adult Education Program	535,736
Attendance	746,038
Health Services	4,089,375
Other Student Support	8,621,418
Regular Instruction Program	10,653,069
Alternative Instruction Program	802,823
Special Education Program	1,302,205
Vocational Education	242,515
Adult Program	120,684
Board of Education	6,493,208
Director of Schools	765,358
Office of the Principal	17,909,174
Fiscal Services	953,920
Human Resources	562,703
Operation of Plant	23,387,401
Maintenance of Plant	6,978,303
Transportation	16,446,914
Central and Other	2,453,127
Community Service	35,000
Early Childhood Education	2,453,021
Regular Capital Outlay	75,000
Education Principal	515,287
Education Interest	38,532
Other Debt Service	<u>0</u>
Total General Purpose School Fund	<u>\$326,144,038</u>

CENTRAL CAFETERIA FUND

Board of Education	\$66,300
Food Service	17,383,693
Transfers Out	<u>56,000</u>
Total Central Cafeteria Fund	<u>\$17,505,993</u>

EDUCATION CAPITAL PROJECTS FUND

Board of Education	\$81,721
Education Capital Projects	<u>3,833,049</u>
Total Education Capital Projects Fund	<u>\$3,914,770</u>

DEBT SERVICE FUND

Other General Administration	\$1,027,500
General Government Principal	4,331,420
Education Principal	24,098,580
General Government Interest	1,978,379
Education Interest	<u>11,723,620</u>
Total Debt Service Fund	<u>\$43,159,499</u>

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and administering other funds with the Trustee, County Clerk, Circuit Court Clerk, Register, Sheriff and the Clerk and Master and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commission, and or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk & Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commission and or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the County General Fund as provided by law.

BE IT FURTHER RESOLVED, that any fee officials, as enumerated in Section 8-22-101, T.C.A., operated under provisions of Section 8-22-104, T.C.A., provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IT FURTHER RESOLVED, that if the need shall arise, the Budget, Finance and Investment Committee may, with the approval of any official head of any department or division which may be affected, transfer any amount within any major appropriation category and also the approval of the Board of Commissioners must be obtained as required by law for transfers between major appropriation categories within the same fund. The Director of Schools must also receive the approval of the Board of Education for transfers within each major appropriation category of the budget and the approval of the Board of Commissioners for transfers between these major categories as required by law.

Additionally, within a major category of the budget regarding any line item which varies within one thousand dollars (\$1,000), more or less, from the original budget adopted by the board of commissioners, except for those items affecting amounts budgeted for personnel costs and amendments reflecting the administrative or other expenses relating to the functioning of the county

commission, the county mayor may amend by written approval said line items(s) within a major category of the budget at the sole discretion of the county mayor. Any other transfers and adjustments shall be submitted to the budget committee for its recommendation to the county's legislative body. Budget amendments should be timely and enacted before the expenditure of such funds.

One copy of this authorization shall be filed with the County Clerk, one copy with the Chairman of the Budget, Finance and Investment Committee, and one with each divisional department head concerned. Aforesaid authorization shall clearly state the reasons for the transfer, but this provision shall in no case whatsoever be construed as authorizing transfers from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriation made by this resolution which covers the same purpose for which a specific appropriation is made by statute is made in lieu of, but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amount authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an officer, agency, institution, division, or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department ending June 30, 2016. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the fiscal year in which the expenditures are to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the Director of State and Local Finance after its adoption as provided by Section 9-11-116, inclusive, Tennessee Code Annotated.

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of State and Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year 2015-2016 have been collected, not exceeding 60% of the appropriations of each individual fund. The proceeds of loans for each individual fund shall be used only to pay the expenses and other requirements of the fund for which the loan is made, and the loan shall be paid out of the revenue of the fund for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the authority of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk, and shall mature and be paid in full without renewal not later than June 30, 2016.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2014 and prior years and the interest and penalty thereon collected during the year ending June 30, 2016, shall be apportioned to the various County Funds according to the subdivision of the tax

levy for the year 2015. The Clerk and Master and Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further effect at the end of the fiscal year June 30, 2016.

SECTION 9. BE IT FURTHER RESOLVED, that the Rutherford County School Federal Projects Fund for the Elementary and Secondary Schools Act (ESEA), Individuals with Disabilities Education Act (IDEA), and Carl D. Perkins Career and Technical shall be the budget approved for the separate projects within the fund by the Rutherford County Board of Education.

SECTION 10. BE IT FURTHER RESOLVED, that any resolution or part of the resolution which has heretofore been passed by the Board of Commissioners which is in conflict with any provision in this resolution, be and the same is hereby repealed.

SECTION 11. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2015. This resolution shall be spread upon the minutes of the Board of Commissioners.

SECTION 12. BE IT FURTHER RESOLVED, that this budget is adopted subject to the fund balances being correct as shown as of June 30, 2015, and in the event they are actually less, the governing body reserves the right to reduce the expenditures authorized hereby to a like amount.

SECTION 13. BE IT FURTHER RESOLVED, that funds appropriated by this resolution shall not be released to non-profit organizations except by contract. All such contracts shall contain reasonable audit requirements as prescribed by the Comptroller of the Treasury. Funds shall be released only upon a determination by the County Finance Director that such audit requirements and other conditions of previous contracts are being met or adequate evidence has been submitted that such conditions will be met. Exceptions to these provisions may be granted upon the recommendation of the County Board of Commissioners of Rutherford County, Tennessee.

SECTION 14. BE IT FURTHER RESOLVED, that Section 5-9-109, inclusive, Tennessee Code Annotated, authorized the County Legislative Body to make appropriations to non-profit charitable organizations; and, **WHEREAS**, the Rutherford County Legislative Body recognizes the various non-profit charitable organizations located in Rutherford County have great need of funds to carry on their non-profit charitable work. **NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Rutherford County, on this 26th day of June, 2015:

1. That thirty six thousand dollars (\$36,000) be appropriated for the Journeys in Community Living to benefit the general welfare of the residents of Rutherford County.

2. That one thousand five hundred seventy five dollars (\$1,575) be appropriated for the Elderly and Disabled Services Program to benefit the general welfare of the residents of Rutherford County.

3. That fifteen thousand dollars (\$15,000) be appropriated for the Soil Conservation program to benefit the general welfare of the residents of Rutherford County.

4. That one million four hundred thousand dollars (\$1,400,000) be appropriated for the Linebaugh Library to benefit the general welfare of the residents of Rutherford County.
5. That twenty eight thousand eight hundred eighty-seven dollars (\$28,887) be appropriated for Mid-Cumberland Human Resource Agency to benefit the general welfare of the residents of Rutherford County.
6. That thirty two thousand dollars (\$32,000) be appropriated for Mid-Cumberland Nutrition Program to benefit the general welfare of Rutherford County.
7. That fifty three thousand five hundred fifty dollars (\$53,550) be appropriated for the Tennessee Rehabilitation Center at Murfreesboro to benefit the general welfare of the residents of Rutherford County.
8. That five thousand two hundred fifty dollars (\$5,250) be appropriated for the Mid-Cumberland Transportation Program to benefit the general welfare of the residents of Rutherford County.
9. That four hundred eighty thousand dollars (\$480,000) be appropriated for the Murfreesboro-Rutherford County Chamber of Commerce to benefit the general welfare of the residents of Rutherford County.
10. That one hundred sixty two thousand seven hundred fifty dollars (\$162,750) be appropriated for the St. Clair Street Senior Citizens to benefit the general welfare of the residents of Rutherford County.
11. That one hundred sixty thousand dollars (\$160,000) be appropriated for the Stones River Greenway Trail to benefit the general welfare of the residents of Rutherford County.
12. That twenty three thousand one hundred dollars (\$23,100) be appropriated for Exchange Club Family Center to benefit the general welfare of the residents of Rutherford County.
13. That forty seven thousand two hundred fifty dollars (\$47,250) be appropriated for Smyrna Senior Citizens to benefit the general welfare of the residents of Rutherford County.
14. That sixty thousand six hundred sixty dollars (\$60,660) be appropriated for Domestic Violence Program to benefit the general welfare of the residents of Rutherford County.
15. That fifty two thousand five hundred dollars (\$52,500) be appropriated for the Rutherford County Primary Care to benefit the general welfare of the residents of Rutherford County.
16. That forty six thousand two hundred dollars (\$46,200) be appropriated for LaVergne Senior Citizens to benefit the general welfare of the residents of Rutherford County.
17. That forty nine thousand two hundred twenty dollars (\$49,220) be appropriated for the Relax and Ride Program to benefit the general welfare of the residents of Rutherford County.

18. That ninety six thousand five hundred dollars (\$96,500) be appropriated for the Economic Development Council to benefit the general welfare of the residents Rutherford County.

19. That one hundred thirty thousand dollars (\$130,000) be appropriated to the Destination Rutherford to benefit the general welfare of the residents of Rutherford County.

20. That three thousand one hundred fifty dollars (\$3,150) be appropriated for the Pregnancy Support Center to benefit the general welfare of the residents of Rutherford County.

21. That fifteen thousand seven hundred fifty dollars (\$15,750) be appropriated for the Heritage Center to benefit the general welfare of the residents of Rutherford County.

22. That twenty six thousand two hundred fifty dollars (\$26,250) be appropriated for Main Street, Inc. to benefit the general welfare of the residents of Rutherford County

23. That three thousand six hundred seventy five dollars (\$3,675) be appropriated for the Mid-Cumberland Homemaker Program to benefit the general welfare of the residents of Rutherford County.

24. That two-thousand dollars (\$2,000) be appropriated for the State of Tennessee Division of Forestry to benefit the general welfare of the residents of Rutherford County.

25. That five thousand dollars (\$5,000) be appropriated for the Oaklands Association to benefit the general welfare of the residents of Rutherford County.

26. That five thousand dollars (\$5,000) be appropriated for the Sam Davis Home to benefit the general welfare of the residents of Rutherford County.

27. That five thousand dollars (\$5,000) be appropriated for the Child Advocacy Center to benefit the general welfare of the residents of Rutherford County.

28. That two thousand five hundred dollars (\$2,500) be appropriated for the Read to Succeed to benefit the general welfare of the residents of Rutherford County.

29. That two thousand five hundred dollars (\$2,500) be appropriated for the Special Kids to benefit the general welfare of the residents of Rutherford County.

30. That two thousand five hundred dollars (\$2,500) be appropriated for the Kymari House to benefit the general welfare of the residents of Rutherford County.

31. That two thousand five hundred dollars (\$2,500) be appropriated for the Transit Alliance to benefit the general welfare of the residents of Rutherford County.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 1 through 31 above are made subject to the following conditions:

1. That the non-profit charitable organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organization in accordance with Section 5-9-109(c), T.C.A.

2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefiting the general welfare of the residents of the County.

3. That it is the expressed interest of the County Commission of Rutherford County in providing these funds to the above named non-profit charitable organizations to be fully in compliance with chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109, inclusive, Tennessee Code Annotated and any and all other laws which may apply to county appropriations to non-profit organizations, and so this appropriation is made subject to compliance with any and all these laws and regulations.

RESOLVED this 26th day of June, 2015.

Rutherford County, Tennessee

Fund Balance Policy

Purpose

- The County hereby establishes and will maintain reservations of Fund Balance as defined herein in accordance with Governmental Accounting Standards Board Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions. This Policy shall apply to the County's General Fund and all governmental funds. Fund Balance shall be comprised of restricted, committed, assigned, non-spendable and unassigned amounts.
- Fund Balance information is used to identify the available resources to repay long-term debt, reduce property taxes, add new governmental programs, expand existing ones or enhance the financial position of the County in accordance with policies established by the County Commission.

Definitions

- **Fund Balance** refers to the difference between assets and fund liabilities in the governmental funds balance sheet and is referred to as fund equity.
- **Restricted Fund Balance** – Amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers.
- **Committed Fund Balance** – Amounts that can be used only for the specific purposes determined by a formal action of the County Commission, the County's highest level of decision making authority. Commitments may be changed or lifted only by the County Commission taking the same formal action that imposed the constraint.
- **Assigned Fund Balance** – Amounts that the County intends to use for a specific purpose, the intent shall be expressed by management.
- **Non-Spendable Fund Balance** – Amounts that are not in a spendable form such as inventory or are required to be maintained intact (e.g. principal of an endowment fund).
- **Unassigned Fund Balance** – The residual classification for the general fund and includes amounts that are not contained in the other classifications. Unassigned amounts are the portion of fund balance which is not obligated or specifically designated and is available for any purpose.

Reservations of Fund Balance

1. Restricted Fund Balance General Fund

Restricted Fund Balances represent revenues whose use is constrained or restricted by external parties such as creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. The current property tax levy is considered restricted in all funds except the General Fund. Rutherford County receives the following examples of revenues in the General Fund that are restricted. This list is not intended to be all inclusive.

- a. Local Development Tax
- b. Alcohol & Drug Treatment
- c. Litigation Tax
- d. Drug Court
- e. Sex Offenders Registry
- f. Courtroom Security
- g. Victims Assistance
- h. Computer System – Register of Deeds
- i. Automation – Circuit Clerk, Criminal Court, General Sessions, Juvenile Court, Chancery, Sheriff, and County Clerk
- j. Federal Grants, restricted to purpose
- k. State Grants, restricted to purpose

2. Committed Fund Balance General Fund

The County Commission hereby establishes the following committed fund balance reserves in the General Fund. Others may be established through the action of the Board of Commissioners.

- a. Monies received from renting the facilities at Lane Agri-Park are committed to provide maintenance to the Agri-Park property and facilities.
- b. Donations received by the Rutherford County Pet & Welfare Services (PAWS) are committed to provide improvements to their program or facility.
- c. Balances left on current year purchase orders are considered commitments of the government.

3. Assigned Fund Balance General Fund

The County Commission hereby establishes the following assigned fund balance reserve in the General Fund.

- a. Designated Carry Forward
The designated carry forward balance reserve is assigned by the County as set forth in the annual budget and any amendments thereto to provide funds for differences, if any, between budgeted revenues and expenditures.

4. Non-Spendable Fund Balance General Fund

The County Commission hereby establishes the following non-spendable fund balance reserve in the General Fund

a. **Prepaid Items**

The prepaid reserve is established to indicate those amounts relating to prepaid items that are not in a spendable form.

Minimum Level of Unassigned Fund Balance – General Fund

The General Fund unassigned fund balance will be maintained at a level sufficient to provide for the required resources to meet operating cost needs, to allow for unforeseen needs of an emergency nature, and to permit orderly adjustment to changes resulting from fluctuations of revenue sources. Given that current property tax collections do not begin until the fourth month of the fiscal year, and based on guidance provided by the Government Finance Officers Association (GFOA), Rutherford County will maintain at least Fifteen Percent (15.0%) of the next year's budget in the unassigned fund balance of the General Fund.

Any amounts remaining in the fiscal year-end unassigned fund balance in excess of Fifteen (15.0%) of the approved subsequent year's budget will be available for appropriation by the County Commission to cover such items as revenue shortfalls and unanticipated expenditures, and to ensure stable tax rates. The County Commission will attempt whenever possible to avoid appropriating such funding for recurring expenses.

Minimum Level of Assigned Fund Balance – General Debt Service Fund

It is the practice of the County to pay the principal and interest requirements on the County's debt obligations from the Debt Service Fund. Each year the Finance Director of the County shall determine or estimate the principal and interest requirements of the County and recommend sources of revenues to meet these actual or projected requirements. Additionally, it shall be the policy of the County to begin each fiscal year with a balance of cash or investments in the Debt Service Fund in a conservatively calculated amount adequate to meet (1) cash flow needs, (2) budgeting contingencies, (3) emergency contingencies, (4) variable rate volatility contingencies plus (5) future forecasted needs.

- **Cash flow Requirement Component.** The majority of local County revenues come from property taxes. Property taxes levied for a specific fiscal year are generally collected in the second half of that fiscal year. For this reason, it is common for the County to expend more than it collects during the first half of the fiscal year. For this reason, it shall be the policy of the County to begin each fiscal year with a sum of cash or investments equal to the debt service fund requirements scheduled to be expended during the first six months of the next fiscal year. This amount will typically equal six months of interest expense on the County's total indebtedness unless the County schedules principal payments in the first six months of the fiscal year.

Generally, except for short-term capital outlay notes, the County will not schedule principal payments in the first six months of the fiscal year.

- **Budget Contingency Component.** By their very nature, budgeted revenues are estimated revenues. Certain sources of revenues are more volatile and less predictable than other types of revenues. For example, property tax collections are generally more stable than sales tax collections. It shall be the policy of the County to begin each fiscal year with a sum of cash or investments, as shall be reflected in the fund balance, equal to 10% of budgeted property tax revenues and 20% of other budgeted revenues in order to provide protection from unforeseen budgeting shortfalls.
- **Emergency Contingency Component.** The Budgeting Contingency is intended to protect the County from one-time shortfalls in budgeted revenues. It is recognized, however, that severe economic downturns in the local or national economy or the occurrence of natural disasters, such as tornadoes, can have a severe effect on property valuations, tax collection rates and sales and business taxes. It shall be the policy of the County to begin each fiscal year with a sum of cash or investments equal to the Budgeting Contingency as an Emergency Contingency balance.
- **Variable Rate Contingency Component.** The County can enter into variable rate loan agreements with either its own Public Building Authority or with other Public Building Authorities. Under certain circumstances, and in accordance with State Law, it may also be possible for the County to issue variable rate obligations directly. In the event that the County incurs variable rate liabilities, the County will (1) budget conservatively for the projected variable rate expense (i.e. current rate plus two percent (2%)) and (2) maintain an amount equal to two percent (2%) of the variable rate indebtedness to provide a measure of protection from variable rate volatility.
- **Growth Component.** Each year the County shall update a five-year capital improvement plan for the County. As part of this process, the County shall estimate the future debt service associated with new indebtedness projected in relation to the capital improvements plan. These projections shall provide a source of data from which to project the additional fund balance needed in the Debt Service Fund over the next five years. It shall be the policy of the County to take future needs into consideration when determining the amount needed in the assigned fund balance and to use only that portion of fund balance in excess of the minimum required amount, if needed, to balance the annual debt service fund budget or to provide for other capital improvement needs of the County.
- **Debt Service Fund Draws and Fund Replenishment.** In the event that the County draws down the Debt Service Fund for the purpose of addressing any of the circumstances described above (i.e. shortfalls in budgeted revenues, emergencies, or unforeseen variable rate expenses), then the County shall commit to replenishing the Debt Service Fund to an appropriate level within two fiscal years.

Disbursement of Fund Balance Reserves

- Rutherford County reduces restricted amounts first when expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available. Rutherford County reduces committed amounts first, followed by

assigned amounts, and then unassigned amounts when expenditures are incurred for purpose for which amounts in any of those unrestricted fund balances classifications could be used.

Annual Review and Determination of Fund Balance Reserve Amounts

- Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process and amounts of restricted, committed, assigned, non-spendable, the minimum level of unassigned fund balance in the General Fund and the minimum level of assigned fund balance in the Debt Service Fund shall be determined during this process.

Approved by the Rutherford County Commission, June 28, 2010

Update approved March 15, 2012

RUTHERFORD COUNTY TENNESSEE

2015-2016

PERSONNEL



RUTHERFORD COUNTY, TN
PERSONNEL
Analysis of Full Time Positions

	Fund 101,116,118,122	Fund 131	Total
Total Funded Positions 7/1/13	966	64	1030
Position added/deleted 13-14			
LPN-Health	1		
Firefighters-Fire & Rescue	12		
Court Officer-Juvenile Court	(1)		
Positions added 14-15			
Maintenance Technician	1		
Positions eliminated 14-15			
Detention Officer-Juvenile Detention	(1)		
Total Funded Positions 7/1/14	978	60	1038
Position added/deleted 14-15			
Domestic Violence Court Specialist	1		
Breastfeeding Counselor-Health	3		
Positions added 15-16			
Painter-Maintenance	1		
Judicial Commissioner-Gen Sessions	1		
Deputy Clerk-Chancery	1		
Veteran's Service Officer-Recovery Court	1		
Admin Support II-Health	1		
Health Educator-Health	1		
Road/Site Inspector	1		
Communications-Sheriff	2		
Lieutenant-Fire & Rescue	1		
Fire Engineer-Fire & Rescue	1		
Firefighter-Fire & Rescue	2		
Positions eliminated 15-16			
Heavy Equipment Operator-Landfill	(2)		
Safety & Training Specialist-Risk Mgmt	(1)		
Admin Support I-Property Assessor	(1)		
Personal Property Auditor-Assessor	(1)		
Admin Support I-Reappraisal	(1)		
Admin Support III-Ag Extension	(1)		
Extension Educator-Ag Extension	(1)		
Total Funded Positions 7/1/15	987	60	1047

**Rutherford County
Full Time
Personnel Comparisons**

RUTHERFORD COUNTY POSITIONS

		2013-2014		2014-2015		2015-2016	
		totals		totals		totals	
location	location						
Administration	800		5	(1)	4		4
DataProcessing	801		14	1	15		15
County Attorney	802		2		2		2
Clerk & Master	803		11	1	12	1	13
Maintenance	804		10	1	11	1	12
Finance	805		12		12		12
Election Comm	806		8		8		8
General Session	807		17		17	1	18
Altern. School	808		3		3		3
Circuit officers	809		7	(2)	5		5
Ambulance	810		129		129		129
Juvenile Det.	812	1	34	(1)	33		33
Health	813	1	44	1	45	5	50
District Attorney	816		1		1		1
Landfill	815		4		4	(2)	2
Conv. Staff	817		18	1	19		19
Risk Management	818		8		8	(1)	7
Mechanics	819		3		3		3
Property Asses	820		34		34	(3)	31
Register of Deeds	822		15		15		15
Youth Services	823		7		7		7
Building Codes	825		12		12		12
Recovery Court	826	1	7		7	1	8
Domestic Violence	827		2		2	1	3
Juvenile Judge	828		5	(1)	4		4
County Clerk	830	1	38		38		38
Sheriff	835	16	263	2	265	2	267
Sex offender Registry	838		1		1		1
Jail	836	1	153	(2)	151		151
Drug Enforcement	837	(5)	0		0		0
Recycling	841		1		1		1
Agriculture	845	(2)	4		4	(2)	2
Soil Conser.	850		1		1		1
PAWS	855		19	1	20		20
Planning	865	(1)	8		8	1	9
Public Defender	812	1	1		1		1
Correctional Work Ce	875		49	(1)	48		48
EMA	885		4		4		4
Fire and Rescue	887	1	2	12	14	4	18
GIS	831		4		4		4
Preservation of Recor	832		1		1		1
Storm Water Manage	871	1	2		2		2
Human Resouce	829		3		3		3
Totals			966		978		987
ROAD & BRIDGE			64		60		60
Schools							
Certified			3,100.4		3,200.4		3,262.4
Classified			1,715.9		1,711.1		1,719.0
Total Schools			<u>4,816.3</u>		<u>4,911.5</u>		<u>4,981.4</u>

**Rutherford County
Part Time
Personnel Comparisons**

RUTHERFORD COUNTY POSITIONS

Fiscal Year		2013-2014		2014-2015		2015-2016	
		totals		totals		totals	
Department	location						
Agriculture	845	(1)	0		0	4	4
Ambulance Service	810		24		24		24
Clerk & Master	803		3		3	(1)	2
Community Learning	808		0		0	1	1
Convenience	814		37	11	48		48
Correctional Work Center	875		2		2	(1)	1
County Clerk	830		1		1		1
County Executive	800		1	(1)	0		0
Domestic Violence	827		2		2	(1)	1
Drug Court	826		1		1		1
Election Commission	806		1		1		1
Emergency Management	885		0		0	1	1
Finance	805		2		2		2
General Session	807		3		3		3
Geographic Information S	831		1	2	3		3
Health	813		4		4	1	5
Human Resources	829		1	2	3		3
Information Technology	801		7	3	10		10
Jail	836	2	3		3		3
Juvenile Det.	812		1	1	2		2
Juvenile Judge	828		3	1	4	1	5
Landfill	815		1		1	(1)	0
Litter Grant	817		1		1		1
Maintenance	804		21	1	22		22
Parks & Recreation	840		1		1		1
PAWS	855		7		7	3	10
Planning/Engineering	865		1		1	(1)	0
Preservation of Records	800		2		2		2
Register of Deeds	822		2		2	(2)	0
Sheriff	835	3	73	4	77	4	81
Soil Conservation	850		2		2	(1)	1
Storm Water	871		3		3		3
Subtotal	Totals		211		235		242
Highway Dept	865		0		0		
Total			211		235		242

2015-2016 Operating Budget Introduction

The operating budget section provides information relative to each department. Each fund has an operational budget reflecting the estimated revenues, proposed expenditures (appropriations) and the projected future available funds. This statement reflects revenues in detail and expenditures in major category totals. Following this statement is the detailed appropriations for each fund.

Column one of the detailed appropriations reflects the 2013-2014 audited expenditures. Column two and three presents the 2014-2015 year original and amended budget respectively. Column four shows the 2014-2015 unaudited actual expenditures using a budgetary basis of accounting. Column five reflects proposed expenditures (appropriations) for the 2015-2016 budget year.

RUTHERFORD COUNTY TENNESSEE

2015-2016

GENERAL FUND 101

The General Fund is the general operating fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund. Ninety-one percent of projected revenues will come from the local effort through the tax rate, sales taxes, service fee, excess fees and fines. The remaining eleven percent will come from other outside sources.



General Fund
Fund 101
Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2016

	Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
REVENUES					
Local Taxes	\$59,783,693	\$58,637,175	\$60,125,811	\$60,813,138	\$58,261,950
Licenses & Permits	1,702,439	1,480,200	1,822,950	1,923,354	1,863,200
Fines, Forfeitures & Penalties	2,151,251	1,998,950	1,968,670	2,182,304	2,165,700
Charges from Current Services	1,258,664	1,194,400	1,262,000	1,408,075	1,211,400
Other Local Revenues	975,646	643,600	1,136,633	1,223,939	681,000
Fees from Officials	10,254,355	10,076,500	10,143,500	10,603,267	10,060,000
State Revenue	5,996,462	5,878,944	6,937,510	6,561,536	6,479,259
Federal Revenue	1,239,352	1,221,830	1,797,063	1,615,005	1,436,338
Gov't & Citizen Groups	843,083	1,229,700	1,485,077	1,488,041	880,200
Other Sources	683,682	653,920	674,932	84,362	728,000
Total Revenue	\$84,888,627	\$83,015,219	\$87,354,146	\$87,903,021	\$83,767,047
EXPENDITURES					
County Commission	\$207,321	\$247,070	\$247,070	\$211,944	\$249,070
Board Of Equalization	7,513	20,930	20,930	4,153	20,930
County Mayor	576,804	540,334	565,334	536,085	539,451
Personnel Office	262,750	268,099	271,099	262,077	313,778
County Attorney	262,638	262,976	262,976	262,662	263,911
Election Commission	1,094,902	863,048	887,198	833,397	819,827
Register Of Deeds	1,116,942	1,080,012	1,087,212	1,068,049	1,107,214
Planning & Engineering	666,266	704,440	707,635	660,251	800,194
Codes Compliance-Environmental	353	600	600	370	600
Geographical Information System	949,709	1,226,229	1,226,229	1,156,344	1,371,242
County Buildings	2,116,254	2,048,884	2,049,174	1,940,027	2,560,834
Other Gen. Administration	244,421	250,940	250,940	248,153	303,164
Preservation Of Records	110,407	120,534	120,534	111,658	127,529
Risk Management	1,057,645	1,139,920	1,159,920	1,125,579	1,184,894
Accounting And Budgeting	1,126,924	1,128,283	1,128,283	1,078,066	1,179,043
Property Assessor	1,183,843	1,421,219	1,421,219	1,088,180	1,252,830
Reappraisal Program	1,016,293	1,136,854	1,188,854	949,954	1,029,284
County Trustee's Office	612,690	631,650	631,650	607,854	706,650
County Clerk's Office	2,259,365	2,344,383	2,344,383	2,263,106	2,483,055
Data Processing	2,269,314	2,840,021	2,840,021	2,683,820	2,743,246
Circuit Court	651,533	463,900	481,375	412,564	427,100
Circuit Court Judge	256,626	275,049	276,434	264,084	275,282
General Sessions Court	1,405,601	1,464,841	1,471,941	1,403,800	1,529,200
Drug Court	462,524	488,237	495,387	449,429	559,840
Chancery Court	914,976	974,621	975,951	921,845	1,002,539
Juvenile Court	494,234	512,591	520,111	488,639	557,469
District Attorney General	87,734	86,598	91,648	85,687	96,046
Office Of Public Defender	63,232	68,130	68,130	62,243	72,148
Probation Services	914,336	923,219	926,119	915,429	971,175
Victim Assistance Programs	164,690	173,106	189,426	176,037	210,815
Sheriff's Department	22,700,024	22,578,003	22,880,487	22,363,493	23,278,032
Special Patrols	41,331	47,850	47,850	40,400	47,071
Traffic Control	13,015	20,000	20,000	12,275	20,000
Administration Of Sex Offender Registry	66,354	75,123	75,123	66,709	77,289
Jail	14,961,324	15,132,335	16,021,338	15,699,464	16,176,489
Workhouse/Adult Detention	3,649,294	3,869,703	4,001,221	3,752,336	4,105,833

General Fund
Fund 101
Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2016

	Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
Juvenile Services	1,962,007	2,000,713	2,069,187	1,994,267	2,189,960
Rural Fire Protection	1,191,757	2,549,886	2,594,760	2,527,406	3,082,326
Disaster Relief	545,215	470,101	538,269	467,700	708,426
Inspection & Regulation	838,850	851,571	853,921	826,903	896,884
Local Health Center	661,009	706,056	706,856	633,483	743,630
Animal Services	1,484,162	1,575,373	1,618,569	1,451,990	1,713,986
Nursing Home	4,891	0	0	0	0
Dental Health Program	10,961	11,812	11,812	10,881	11,850
Alcohol And Drug Programs	0	0	103,668	32,742	0
Other Local Health Services	1,836,700	2,141,371	2,184,700	1,818,568	2,380,065
Gen. Welfare Assistance	51,000	53,550	53,550	53,550	53,550
Sanitation & Waste Removal	33,007	33,100	34,400	34,384	34,500
Other Public Health & Wel.	268,501	257,600	303,600	284,800	275,600
Adult Activities	32,000	33,600	33,600	33,600	36,000
Senior Citizens Assistance	1,500	1,575	1,575	1,575	1,575
Libraries	1,233,500	1,298,175	1,298,175	1,298,175	1,400,000
Parks And Fair Boards	448,719	487,465	522,465	480,737	507,915
Other Social, Cultural & Rec	551,053	474,726	493,326	493,326	529,642
Agri. Extension Service	706,755	803,153	803,153	775,457	724,889
Soil Conservation	104,527	108,391	108,391	83,646	99,238
Storm Water Management	169,218	206,795	209,585	169,510	214,095
Tourism	510,163	527,250	622,250	559,805	532,000
Industrial Development	0	0	0	0	130,000
Other Economic & Comm Development	20,060	120,000	120,000	0	330,000
Other Charges	221,661	242,205	242,205	225,926	259,125
Payments To Cities	2,058,331	1,975,000	2,015,220	2,015,189	2,016,000
Employee Benefits	1,560,093	798,300	760,960	591,363	798,300
Miscellaneous	2,377,455	1,978,400	1,924,350	1,900,092	1,985,000
Operating Transfers	215,600	0	463,915	463,915	0
Total Expense/Appropriation	\$83,087,877	\$85,135,900	\$87,646,264	\$83,435,153	\$90,117,630

Revenues over (under Expenditures) \$ 4,467,868

Estimated Revenues over (under) Appropriations \$ (6,350,583)

Un/Assigned Fund Balance July 1	\$ 21,002,826	\$ 26,367,916
Adjustments to Un/assigned fund Balance	897,222	
Change to Un/Assigned Fund Balance	<u>4,467,868</u>	<u>(6,350,583)</u>
Un/Assigned Fund Balance June 30	<u>\$ 26,367,916</u>	<u>\$ 20,017,333</u>

Capital Items funded by Development Tax: \$ 1,200,000
Fire Truck & Equipment
Sheriff's Vehicles
OIT

RUTHERFORD COUNTY, TENNESSEE

Fund 101 County General Fund

Statement of Revenues

Fiscal Year Ending June 30, 2016

Account Number	Audited 2014 Revenues	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Commission Approved 2016
Actual/Estimated					
Local Taxes					
40110 Current Property Taxes	\$40,224,113	\$40,382,070	\$40,932,070	\$41,050,693	\$40,069,177
40120 Trustee's Collect. - Prior Yr	413,516	520,000	574,000	573,808	519,200
40130 Clerk & Masters Collection	504,907	417,900	487,900	468,838	448,400
40140 Interest And Penalty	126,662	130,000	122,000	128,778	118,000
40150 Pick-Up Taxes	59,206	78,000	45,300	46,137	59,000
40161 Pay In Lieu Of Taxes - Tva	3,987	3,955	3,955	3,955	3,573
40163 Pay In Lieu Of Taxes - Other	8,463,077	8,009,000	8,069,220	8,073,746	7,720,000
40210 Local Option Sales Tax	485,660	480,000	635,700	674,193	560,000
40220 Hotel/Motel Tax	1,550,545	1,600,000	1,700,000	1,708,516	1,600,000
40240 Wheel Tax	3,090,218	2,985,000	3,180,000	3,224,310	3,090,000
40250 Litigation Tax - General	254,111	240,000	180,000	230,271	240,000
40268 Litigation Tax-Courtroom Secur	632,506	580,000	480,000	585,293	625,000
40270 Business Tax	1,088,307	1,040,750	1,130,750	1,239,406	967,600
40285 Development Tax	1,859,625	1,225,000	1,525,000	1,676,325	1,200,000
40320 Bank Excise Tax	135,590	90,000	151,916	151,916	135,000
40330 Wholesale Beer Tax	883,470	850,000	900,000	968,983	900,000
40350 Interstate Telecommunications	8,193	5,500	8,000	7,970	7,000
Total Local Taxes	\$59,783,693	\$58,637,175	\$60,125,811	\$60,813,138	\$58,261,950
Licenses & Permits					
41120 Animal Registration	\$101,591	\$102,000	\$162,000	\$173,233	\$253,000
41130 Animal Vaccination	29,642	28,000	28,000	29,503	28,000
41140 Cable Tv Franchise	834,215	810,000	866,000	885,384	865,000
41520 Building Permits	607,145	450,000	630,000	689,091	590,000
41540 Plumbing Permits	79,781	55,000	90,000	95,618	90,000
41550 Moving Permits	150	200	450	450	200
41590 Other Permits	49,915	35,000	46,500	50,075	37,000
Total Licenses & Permits	\$1,702,439	\$1,480,200	\$1,822,950	\$1,923,354	\$1,863,200
Fines, Forfeitures & Penalties					
42110 Fines - Circuit Court	\$36,937	\$32,000	\$45,000	\$48,145	\$36,000
42120 Officers Costs	483,395	470,000	420,000	473,648	480,000
42141 Drug Court Fees - Circuit Cour	18,211	18,000	21,000	21,535	20,000
42150 Jail Fees	255,110	245,000	145,000	199,034	240,000
42190 Data Entry Fee - Circuit Court	2,487	2,700	2,700	2,508	2,500
42191 Courtroom Security Fee	748	900	900	213	400
42280 Dui Treatment Fines - Criminal	4,898	6,000	6,000	4,604	6,000
42290 Data Entry Fee - Criminal Cour	2,496	2,500	4,300	4,697	2,500
42291 Courtroom Security Fee	5,973	5,000	5,000	4,258	5,000
42292 Victims Assistance Assessments	25,016	20,000	20,000	19,353	20,000
42310 Fines - General Sessions	495,022	490,000	340,000	436,814	490,000
42330 Game And Fish Fines	1,518	1,500	920	1,197	1,500
42341 Drug Court Fees - General Sess	76,631	65,000	65,000	62,045	45,000
42380 Dui Treatment Fines - Gen Sess	54,259	56,000	56,000	52,658	40,000
42390 Data Entry Fee - General Sessi	90,303	75,000	75,000	79,711	75,000
42391 Courtroom Security Fee	17,404	16,000	16,000	15,520	16,000
42392 Victims Assistance Assessments	173,522	170,000	170,000	134,655	150,000

RUTHERFORD COUNTY, TENNESSEE

Fund 101 County General Fund

Statement of Revenues

Fiscal Year Ending June 30, 2016

Account Number		Audited 2014 Revenues	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Commission Approved 2016
Actual/Estimated						
42410	Fines - Juvenile Court	5,071	5,000	4,500	5,059	5,000
42440	Drug Control Fines	192	350	350	285	200
42441	Drug Court Fees - Juvenile Cou	9,018	9,000	10,000	10,451	9,000
42450	Jail Fees - Juvenile Detention	215,312	195,000	435,500	480,535	400,000
42490	Data Entry Fee - Juvenile Cour	8,847	7,000	5,000	5,999	7,000
42491	Courtroom Security Fee	3,131	4,000	3,000	2,147	3,100
42530	Data Entry Fee - Chancery Cour	20,185	17,000	17,000	18,779	19,500
42610	Fines	118,203	65,000	75,000	70,103	65,000
42872	Victims Assistance Assessments	27,362	21,000	25,500	28,351	27,000
Total Fines, Forfeitures & Penalties		\$2,151,251	\$1,998,950	\$1,968,670	\$2,182,304	\$2,165,700

Charges from Current Services

43140	Zoning Studies	\$75,477	\$70,000	\$58,000	\$61,000	\$65,000
43170	Work Release Charges For Board	83,550	63,000	102,000	120,601	90,000
43320	Subdivision Lot Fees	56,800	40,000	81,000	159,750	65,000
43365	Archives And Records Managemen	125,374	129,000	129,000	131,820	120,000
43366	Greenbelt Late Application Fee	100	0	0	0	0
43370	Telephone Commissions	326,810	340,000	367,000	377,547	340,000
43392	Data Processing Fee - Register	107,306	110,000	102,500	104,444	105,000
43393	Probation Fees	39,374	35,400	20,900	21,695	35,400
43394	Data Processing Fee - Sheriff	17,935	18,000	15,000	18,746	18,000
43395	Sex Registry Fee - Sheriff	6,610	8,000	8,000	8,400	8,000
43396	Data Processing Fee-County Cle	30,842	20,000	17,000	25,551	20,000
43541	Contract For Administrative Sv	354,916	328,000	355,950	370,335	340,000
43583	Tbi Criminal Background Fee	33,570	33,000	5,000	5,880	5,000
43990	Other Charges For Service	0	0	650	2,306	0
Total Charges from Current Services		\$1,258,664	\$1,194,400	\$1,262,000	\$1,408,075	\$1,211,400

Other Local Revenues

44110	Investment Income	\$128,032	\$131,000	\$145,300	\$154,200	\$140,000
44120	Lease/Rentals	213,680	132,600	210,600	233,237	66,000
44130	Sale Of Materials & Supplies	13,834	10,000	8,706	8,892	10,000
44131	Commissary Sales	210,986	160,000	210,000	228,980	200,000
44140	Sale Of Maps	12,370	10,000	7,300	7,320	10,000
44145	Sale Of Recycled Materials	12,391	0	7,633	10,395	10,000
44150	Sale Of Animals/Livestock	111,998	120,000	120,000	129,719	125,000
44170	Miscellaneous Refunds	16,253	20,000	40,229	40,459	20,000
44530	Sale Of Equipment	29,337	0	13,952	13,950	0
44540	Sale Of Property	88,321	0	32,873	48,823	0
44560	Damages Recovered From Individ	14,769	0	0	99	0
44570	Contributions & Gifts	59,572	0	82,216	84,891	20,000
44580	Performance Bond Forfeitures	61,401	60,000	40,000	45,152	60,000
44990	Other Local Revenues	2,702	0	217,824	217,822	20,000
Total Other Local Revenues		\$975,646	\$643,600	\$1,136,633	\$1,223,939	\$681,000

RUTHERFORD COUNTY, TENNESSEE

Fund 101 County General Fund

Statement of Revenues

Fiscal Year Ending June 30, 2016

Account Number

Actual/Estimated

**Audited
2014
Revenues**

**Original
Budget
2015**

**Amended
Budget
2015**

**Est & Bgt
Current Year
2015**

**Commission
Approved
2016**

Fees from Officials

45120	Circuit Ct Clerk - Excess Fees	\$635,000	\$650,000	\$600,000	\$494,486	\$650,000
45190	Trustee - Excess Fees	4,452,852	4,250,000	4,425,000	4,561,844	4,250,000
45510	County Clerk	2,921,316	2,800,000	2,900,000	3,310,445	2,900,000
45550	Clerk And Master	637,382	675,000	617,000	577,942	650,000
45580	Register	1,527,596	1,626,500	1,526,500	1,580,039	1,535,000
45590	Sheriff - Service Of Process	80,209	75,000	75,000	78,511	75,000
Total Fees from Officials		\$10,254,355	\$10,076,500	\$10,143,500	\$10,603,267	\$10,060,000

State Revenue

46110	Juvenile Services Program	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
46190	Other General Government Grant	0	0	153,641	69,438	950
46210	Law Enforcement Training Prg	124,200	129,000	135,600	135,600	130,800
46310	Health Department Programs	1,799,705	2,140,900	2,184,700	1,776,049	2,380,065
46390	Other Health And Welfare Grant	0	0	93,301	93,301	0
46820	Income Tax	253,522	260,000	260,000	233,060	260,000
46830	Beer Tax	17,806	18,500	18,055	18,055	18,300
46835	Vehicle Certif Of Title Fees	0	15,000	25,200	30,126	27,000
46840	Alcoholic Beverage Tax	317,152	310,000	332,719	332,719	320,000
46850	Mixed Drink Tax	19,489	18,000	16,000	16,725	19,500
46870	Emergency Hospital - Prisoners	15,688	0	0	0	0
46915	Contracted Prisoner Board	2,670,702	2,360,000	3,100,000	3,128,906	2,700,000
46960	Registrar's Salary Supplement	15,164	15,000	15,000	15,164	15,000
46980	Other State Grants	587,206	139,400	130,150	132,524	134,500
46990	Other State Revenues	166,828	464,144	464,144	570,869	464,144
Total State Revenue		\$5,996,462	\$5,878,944	\$6,937,510	\$6,561,536	\$6,479,259

Federal Revenue

47141	Title I Grants To Local Educat	\$75,717	\$19,840	\$74,687	\$68,594	\$75,000
47180	Community Development	20,060	120,000	120,000	0	330,000
	Civil Defense Reimbursement	64,350	0	0	0	0
47235	Homeland Security Grants	92,182	31,341	99,509	128,469	0
47250	Law Enforcement Grants	30,821	0	33,545	33,545	0
47590	Other Federal Through State	649,191	218,660	447,630	422,235	216,500
47620	Police Service (Lake Area)	37,641	30,000	30,000	40,030	30,000
47700	Asset Forfeiture Funds	52,787	25,000	64,725	69,482	40,000
47990	Other Direct Federal Revenue	216,603	776,989	926,967	852,650	744,838
Total Federal Revenue		\$1,239,352	\$1,221,830	\$1,797,063	\$1,615,005	\$1,436,338

Other Government & Citizen Groups

48110	Prisoner Board	\$34,691	\$25,000	\$17,500	\$18,227	\$25,000
48130	Contributions	206,975	0	66,677	68,795	25,000
48140	Contracted Services	573,168	1,174,500	1,370,700	1,370,694	800,000
48610	Donations	28,000	30,000	30,000	30,000	30,000
48990	Other	250	200	200	325	200
Total Gov't & Citizen Groups		\$843,084	\$1,229,700	\$1,485,077	\$1,488,041	\$880,200

RUTHERFORD COUNTY, TENNESSEE

Fund 101 County General Fund

Statement of Revenues

Fiscal Year Ending June 30, 2016

Account Number	Audited 2014 Revenues	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Commission Approved 2016
Actual/Estimated					
Other Sources					
49700 Insurance Recovery	\$16,928	\$0	\$21,012	\$24,362	\$0
49800 Transfers In	666,754	653,920	653,920	60,000	728,000
Total Other Sources	\$683,682	\$653,920	\$674,932	\$84,362	\$728,000
Total Revenues	\$84,888,628	\$83,015,219	\$87,354,146	\$87,903,021	\$83,767,047

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

County Commission

			Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
51100	191	Board & Committee Member F	\$81,050	\$107,100	\$107,100	\$78,225	\$107,100
51100	199	Other Perdiem & Fees	74,400	81,900	81,900	80,400	81,900
51100	201	Social Security	8,308	11,720	11,720	8,886	11,720
51100	212	Employer Medicare	2,255	2,750	2,750	2,301	2,750
51100	320	Dues And Memberships	35,308	36,400	36,400	34,932	37,800
51100	399	Other Contracted Services	6,000	7,200	7,200	7,200	7,800
Total County Commission			\$207,321	\$247,070	\$247,070	\$211,944	\$249,070

Board Of Equalization

51210	191	Board & Committee Members	\$6,700	\$12,000	\$12,000	\$2,900	\$12,000
51210	201	Social Security	415	750	750	180	750
51210	212	Employer Medicare	97	180	180	42	180
51210	308	Consultants	0	5,000	5,000	0	5,000
51210	332	Legal Notices	301	3,000	3,000	1,031	3,000
Total Board Of Equalization			\$7,513	\$20,930	\$20,930	\$4,153	\$20,930

County Mayor

51300	101	County Official/Administrative	\$126,513	\$130,776	\$130,776	\$130,776	\$130,776
51300	103	Assistant(S)	84,671	86,644	86,644	86,644	86,976
51300	161	Secretary	119,362	103,938	103,938	103,938	106,423
51300	169	Part-Time Personnel	3,600	0	0	0	0
51300	186	Longevity Pay	2,100	1,525	1,525	1,525	1,575
51300	201	Social Security	19,627	20,020	20,020	18,754	20,200
51300	204	State Retirement	42,125	38,650	38,650	38,649	39,000
51300	205	Employee And Dependent Insu	30,064	28,550	28,550	26,074	25,030
51300	209	Disability Insurance	576	600	600	551	600
51300	212	Employer Medicare	4,736	4,690	4,690	4,555	4,730
51300	307	Communication	165	500	500	173	500
51300	320	Dues And Memberships	2,754	3,081	3,081	2,600	3,081
51300	321	Engineering Services	0	10,000	10,000	1,877	10,000
51300	330	Operating Lease Payments	7,560	7,560	7,560	7,560	7,560
51300	331	Legal Services	55,000	30,000	30,000	30,449	30,000
51300	332	Legal Notices	4,824	10,000	10,000	6,937	10,000
51300	334	Maintenance Agreements	883	2,000	2,000	1,403	2,500
51300	337	Maint. & Repair Serv.-Off.Equ	679	1,000	1,000	0	1,000
51300	348	Postal Charges	1,211	2,000	2,000	1,227	1,200
51300	349	Printing, Stationery & Forms	1,236	4,500	4,500	0	4,500
51300	355	Travel	934	800	800	0	800
51300	399	Other Contracted Services	30,000	0	0	0	0
51300	414	Duplicating Supplies	455	0	0	0	0
51300	435	Office Supplies	2,641	3,500	3,500	1,422	3,000
51300	599	Other Charges	23,607	50,000	75,000	70,971	50,000
51300	719	Office Equipment	11,481	0	0	0	0
Total County Mayor			\$576,804	\$540,334	\$565,334	\$536,085	\$539,451

Personnel Office

51310	101	County Official/Administrative	\$89,540	\$91,430	\$91,430	\$91,080	\$99,373
51310	103	Assistant(S)	74,094	75,419	75,419	72,438	78,625
51310	169	Part-Time Personnel	14,548	14,560	14,560	14,560	14,560
51310	186	Longevity Pay	125	150	150	150	175
51310	196	In-Service Training	0	0	0	0	900
51310	201	Social Security	10,919	11,260	11,260	10,907	11,950
51310	204	State Retirement	20,769	19,990	19,990	19,467	21,330
51310	205	Employee And Dependent Insu	12,601	16,400	16,400	15,912	17,370

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
51310	209	Disability Insurance	302	310	310	302	330
51310	212	Employer Medicare	2,554	2,640	2,640	2,551	2,800
51310	302	Advertising	0	500	500	0	0
51310	307	Communication	506	720	720	297	100
51310	320	Dues And Memberships	370	440	440	453	470
51310	322	Evaluation And Testing	26,729	24,000	27,000	26,137	24,000
51310	334	Maintenance Agreements	1,068	1,000	1,000	668	1,000
51310	348	Postal Charges	327	450	450	410	400
51310	355	Travel	1,163	1,000	1,000	390	2,200
51310	399	Other Contracted Services	300	480	480	300	31,595
51310	425	Gasoline	156	300	300	171	300
51310	429	Instructional Supp & Mat	23	100	100	0	0
51310	435	Office Supplies	1,727	2,000	2,000	1,675	2,000
51310	499	Other Supplies And Materials	800	750	550	0	0
51310	599	Other Charges	4,129	3,000	3,200	3,128	4,300
51310	709	Data Processing Equipment	0	1,200	1,200	1,081	0
Total Personnel Office			\$262,750	\$268,099	\$271,099	\$262,077	\$313,778

County Attorney

51400	101	County Official/Administrative	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000
51400	161	Secretary	37,247	37,915	37,915	37,914	39,526
51400	186	Longevity Pay	800	850	850	850	900
51400	201	Social Security	6,540	6,870	6,870	6,598	6,980
51400	204	State Retirement	13,959	13,260	13,260	13,258	13,460
51400	205	Employee And Dependent Insu	22,983	25,250	25,250	25,242	26,620
51400	209	Disability Insurance	202	210	210	203	210
51400	212	Employer Medicare	1,530	1,610	1,610	1,543	1,640
51400	307	Communication	42	0	0	43	0
51400	331	Legal Services	107,335	105,011	105,011	105,011	102,575
Total County Attorney			\$262,638	\$262,976	\$262,976	\$262,662	\$263,911

Election Commission

51500	101	County Official/Administrative	\$89,620	\$92,640	\$92,640	\$91,455	\$92,640
51500	169	Part-Time Personnel	9,520	10,000	44,500	44,117	15,000
51500	186	Longevity Pay	1,750	2,050	2,050	1,850	2,000
51500	187	Overtime Pay	8,453	10,000	4,465	4,464	10,000
51500	189	Other Salary And Wages	230,948	246,818	217,853	215,793	254,207
51500	192	Election Commission	9,825	10,500	10,800	10,800	10,500
51500	193	Election Workers	140,773	200,000	197,350	185,754	135,000
51500	196	In-Service Training	4,345	7,000	7,800	4,769	7,000
51500	201	Social Security	27,222	26,540	28,040	27,862	29,690
51500	204	State Retirement	41,914	42,080	42,080	37,244	42,960
51500	205	Employee And Dependent Insu	54,969	69,330	69,330	58,864	74,430
51500	209	Disability Insurance	591	630	630	554	650
51500	210	Unemployment Compensation	67	0	7,150	7,150	0
51500	212	Employer Medicare	6,367	6,210	7,060	6,962	6,950
51500	307	Communication	4,313	8,000	7,200	5,796	5,000
51500	317	Data Processing Services	343	2,500	317	317	1,500
51500	320	Dues And Memberships	569	2,500	2,500	1,550	1,500
51500	332	Legal Notices, Rec. & Ct Costs	14,598	15,000	32,000	20,012	15,000
51500	334	Maintenance Agreements	20,554	27,500	24,446	24,445	27,500
51500	337	Maint. & Repair Serv.-Off.Equ	402	750	750	0	500
51500	338	Maint. & Repair Serv. - Vehicl	512	1,000	1,000	0	0
51500	348	Postal Charges	12,980	17,000	17,000	18,603	20,000
51500	349	Printing, Stationery & Forms	3,089	8,000	11,054	10,293	10,000

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
51500	351	Rentals	800	1,200	1,200	1,100	1,200
51500	355	Travel	2,936	6,000	6,000	5,664	6,000
51500	411	Data Processing Supplies	3,200	3,500	3,500	3,444	10,100
51500	412	Diesel Fuel	29	300	300	0	0
51500	435	Office Supplies	14,877	18,000	18,000	14,434	16,500
51500	709	Data Processing Equipment	381,747	20,000	25,183	25,151	20,000
51500	711	Furniture And Fixtures	3,975	0	5,000	4,950	2,500
51500	719	Office Equipment	3,614	8,000	0	0	1,500
Total Election Commission			\$1,094,902	\$863,048	\$887,198	\$833,397	\$819,827

Register Of Deeds

51600	101	County Official/Administrative	\$99,578	\$102,933	\$102,933	\$102,933	\$102,933
51600	106	Deputy(Ies)	566,891	589,696	589,696	585,513	607,166
51600	169	Part-Time Personnel	15,573	9,000	9,000	8,297	0
51600	186	Longevity Pay	5,975	6,300	6,300	6,300	6,625
51600	196	In-Service Training	455	650	650	650	650
51600	201	Social Security	40,240	43,900	43,900	41,227	44,440
51600	204	State Retirement	85,278	83,670	83,670	83,161	85,800
51600	205	Employee And Dependent Insu	150,402	163,770	164,570	163,732	176,420
51600	209	Disability Insurance	1,231	1,290	1,290	1,270	1,320
51600	212	Employer Medicare	9,576	10,270	10,270	9,711	10,400
51600	307	Communication	1,048	1,200	1,200	1,160	1,000
51600	317	Data Processing Services	37,347	37,800	37,800	37,800	31,360
51600	334	Maintenance Agreements	3,874	3,233	6,653	5,855	18,000
51600	348	Postal Charges	4,275	6,000	3,600	3,326	4,000
51600	355	Travel	276	300	300	300	600
51600	411	Data Processing Supplies	7,387	10,000	7,980	7,884	7,500
51600	435	Office Supplies	4,335	5,000	4,500	3,332	4,000
51600	499	Other Supplies And Materials	0	0	2,900	0	0
51600	709	Data Processing Equipment	83,201	5,000	10,000	5,598	5,000
Total Register Of Deeds			\$1,116,942	\$1,080,012	\$1,087,212	\$1,068,049	\$1,107,214

Planning & Engineering

51720	101	County Official/Administrative	\$66,351	\$75,401	\$76,101	\$76,092	\$84,438
51720	103	Assistant(S)	153,712	161,360	161,360	161,359	202,306
51720	105	Supervisor/Director	75,401	82,195	82,195	82,195	90,070
51720	161	Secretary(S)	106,324	113,019	113,019	99,950	117,735
51720	169	Part-Time Personnel	9,246	5,000	5,000	1,958	0
51720	186	Longevity Pay	1,475	1,875	1,875	1,875	1,775
51720	191	Board & Committee Members	26,400	30,000	30,000	25,200	30,000
51720	196	In-Service Training	15,791	7,000	7,000	4,644	7,000
51720	201	Social Security	26,267	29,070	29,120	26,838	32,640
51720	204	State Retirement	51,107	51,940	52,030	50,450	59,410
51720	205	Employee And Dependent Insu	78,779	84,430	84,430	80,009	84,910
51720	209	Disability Insurance	735	800	810	791	920
51720	210	Unemployment Compensation	0	0	2,325	2,322	0
51720	212	Employer Medicare	6,143	6,800	6,820	6,276	7,640
51720	307	Communication	2,136	2,000	2,000	1,654	2,600
51720	320	Dues And Memberships	11,571	14,500	14,500	11,430	13,000
51720	332	Legal Notices	4,125	6,000	6,000	4,005	6,000
51720	334	Maintenance Agreements	8,682	10,000	11,380	10,701	11,000
51720	337	Maint. & Repair Serv.-Off.Equ	138	1,000	1,000	0	1,000
51720	348	Postal Charges	2,609	4,500	4,500	1,149	3,000
51720	349	Printing, Stationery & Forms	1,149	1,150	1,150	204	1,150
51720	411	Data Processing Supplies	3,538	3,000	1,620	1,249	3,000

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
51720	425	Gasoline	4,236	5,000	5,000	3,166	6,000
51720	435	Office Supplies	4,955	6,000	6,000	5,406	6,000
51720	437	Periodicals	1,517	1,600	1,600	1,295	1,600
51720	499	Other Supplies And Materials	693	800	800	33	2,000
51720	709	Data Processing Equipment	3,186	0	0	0	25,000
Total Planning & Engineering			\$666,266	\$704,440	\$707,635	\$660,251	\$800,194

Codes Compliance-Environmental

51750	307	Communication	\$353	\$600	\$600	\$370	\$600
Total Codes Compliance-Environmental			\$353	\$600	\$600	\$370	\$600

Geographical Information System

51760	121	Data Processing Personnel	\$222,107	\$226,019	\$226,019	\$221,746	\$235,452
51760	169	Part-Time Personnel	28,721	40,000	40,000	30,179	30,000
51760	186	Longevity Pay	1,400	1,500	1,500	1,500	1,600
51760	187	Overtime Pay	3,678	5,000	5,000	3,112	4,000
51760	201	Social Security	15,219	16,900	16,900	15,192	16,870
51760	204	State Retirement	28,856	27,840	27,840	27,095	28,980
51760	205	Employee And Dependent Insu	42,217	46,640	46,640	44,995	44,050
51760	209	Disability Insurance	410	420	420	417	440
51760	212	Employer Medicare	3,559	3,960	3,960	3,553	3,950
51760	317	Data Processing Services	24,060	65,000	65,000	52,305	50,000
51760	320	Dues And Memberships	219	1,200	1,200	0	1,200
51760	334	Maintenance Agreements	234,779	330,000	330,000	330,000	400,000
51760	348	Postal Charges	117	750	750	52	500
51760	355	Travel	8,554	7,500	7,500	6,400	7,500
51760	411	Data Processing Supplies	7,968	22,500	22,500	21,093	20,000
51760	709	Data Processing Equipment	59,343	81,000	81,000	80,926	57,000
51760	799	Other Capital Outlay	268,502	350,000	350,000	317,779	469,700
Total Geographical Information System			\$949,709	\$1,226,229	\$1,226,229	\$1,156,344	\$1,371,242

County Buildings

51800	103	Assistant(S)	\$0	\$48,014	\$48,014	\$48,014	\$50,036
51800	105	Supervisor/Director	68,041	69,236	69,236	69,235	72,114
51800	162	Clerical Personnel	31,616	32,184	32,184	32,183	33,534
51800	166	Custodial Personnel	93,901	94,985	94,985	94,984	97,864
51800	167	Maintenance Personnel	172,280	168,120	168,120	147,838	196,206
51800	169	Part-Time Personnel	230,243	245,000	245,000	214,789	248,650
51800	186	Longevity Pay	2,725	3,150	3,150	3,150	2,975
51800	187	Overtime Pay	6,005	7,500	7,500	5,245	7,500
51800	201	Social Security	36,468	41,430	41,430	37,182	43,960
51800	204	State Retirement	47,351	50,660	50,660	47,983	55,090
51800	205	Employee And Dependent Insu	119,822	141,400	141,250	125,627	147,010
51800	209	Disability Insurance	889	800	950	939	870
51800	210	Unemployment Compensation	3,805	0	290	287	0
51800	212	Employer Medicare	8,529	9,690	9,690	8,696	10,280
51800	307	Communication	45,808	55,000	55,000	48,588	52,000
51800	309	Contracts W/Government Ager	91,779	97,000	97,000	68,887	97,000
51800	335	Maint. & Repair Serv. - Bldgs.	56,954	46,500	46,500	45,515	46,500
51800	355	Travel	5,245	10,000	10,000	9,657	8,000
51800	399	Other Contracted Services	85,874	94,770	94,770	88,236	90,145
51800	410	Custodial Supplies	42,990	43,000	43,000	42,812	43,000
51800	425	Gasoline	18,277	20,000	20,000	13,928	20,000
51800	452	Utilities	551,232	532,000	532,000	552,113	525,000
51800	499	Other Supplies & Materials	98,115	100,000	100,000	98,062	100,000

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
51800	707	Building Improvements	263,685	100,000	100,000	98,182	600,000
51800	709	Data Processing Equipment	12,316	0	0	0	3,100
51800	717	Maintenance Equipment	22,304	10,000	10,000	9,450	10,000
51800	718	Motor Vehicles	0	28,445	28,445	28,445	0
Total County Buildings			\$2,116,254	\$2,048,884	\$2,049,174	\$1,940,027	\$2,560,834

Other Gen. Administration

51900	105	Supervisor/Director	\$73,947	\$73,948	\$73,948	\$73,947	\$77,090
51900	116	Teachers	106,681	108,542	108,542	108,542	109,704
51900	140	Salary Supplement	4,500	4,500	4,500	4,500	4,500
51900	169	Part-Time Personnel	0	0	0	0	32,435
51900	186	Longevity Pay	1,525	1,600	1,600	1,600	1,675
51900	201	Social Security	11,291	11,700	11,700	11,406	13,980
51900	204	State Retirement	23,656	22,580	22,580	22,574	23,100
51900	205	Employee And Dependent Insu	17,076	19,090	19,090	19,080	31,160
51900	209	Disability Insurance	333	340	340	336	350
51900	212	Employer Medicare	2,641	2,740	2,740	2,667	3,270
51900	307	Communication	2	100	100	2	100
51900	334	Maintenance Agreements	772	1,000	1,000	772	1,000
51900	355	Travel	0	300	300	80	300
51900	428	Instructional Materials	1,052	2,700	2,700	1,363	2,700
51900	499	Other Supplies And Materials	945	1,800	1,800	1,284	1,800
Total Other Gen. Administration			\$244,421	\$250,940	\$250,940	\$248,153	\$303,164

51910	101	County Official/Administrative	\$46,340	\$47,138	\$47,138	\$47,138	\$51,971
51910	169	Part-Time Personnel	5,128	7,000	9,800	8,903	7,000
51910	186	Longevity Pay	150	175	175	175	200
51910	201	Social Security	3,045	3,370	3,545	3,303	3,670
51910	204	State Retirement	5,892	5,670	5,670	5,663	6,250
51910	205	Employee And Dependent Insu	13,964	15,390	15,390	15,381	16,210
51910	209	Disability Insurance	85	90	90	87	100
51910	212	Employer Medicare	712	790	835	773	860
51910	307	Communication	601	1,000	1,000	692	1,000
51910	320	Dues And Memberships	550	550	550	550	600
51910	334	Maintenance Agreements	320	320	320	320	320
51910	348	Postal Charges	208	380	380	293	380
51910	355	Travel	0	0	125	125	0
51910	432	Library Books	44	200	200	0	200
51910	435	Office Supplies	1,698	1,690	1,565	1,456	1,690
51910	499	Other Supplies And Materials	4,156	4,725	4,725	4,680	4,750
51910	599	Other Charges	27,514	32,046	29,026	22,119	32,328
Total Preservation Of Records			\$110,407	\$120,534	\$120,534	\$111,658	\$127,529

Risk Management

51920	105	Supervisor/Director	\$80,270	\$85,982	\$85,982	\$84,170	\$89,578
51920	162	Clerical Personnel	176,905	181,218	181,218	181,218	188,786
51920	169	Part-Time Personnel	0	0	0	0	26,000
51920	186	Longevity Pay	1,475	1,650	1,650	1,650	1,825
51920	189	Other Salaries & Wages	125,918	128,150	112,100	109,200	95,025
51920	191	Board & Committee Members	3,800	7,000	7,000	3,900	7,000
51920	201	Social Security	23,036	25,050	24,055	22,423	25,310
51920	204	State Retirement	48,738	47,530	45,608	45,036	44,920
51920	205	Employee And Dependent Insu	68,754	73,270	73,270	72,388	75,530
51920	209	Disability Insurance	706	740	740	692	700

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
51920	212	Employer Medicare	5,407	5,860	5,627	5,257	5,920
51920	307	Communication	1,308	1,900	1,900	1,150	1,500
51920	334	Maintenance Agreements	1,094	2,600	1,600	1,139	1,900
51920	348	Postal Charges	3,981	4,100	3,600	2,277	4,100
51920	355	Travel	2,268	1,500	2,400	2,333	2,600
51920	399	Other Contracted Services	0	0	18,300	14,620	34,000
51920	425	Gasoline	632	1,170	1,170	317	900
51920	435	Office Supplies	7,153	7,200	7,200	7,106	8,500
51920	502	Building And Contents Insuran	110,964	116,000	116,000	115,706	121,800
51920	506	Liability Insurance	376,942	390,000	400,000	397,943	420,000
51920	508	Premiums On Corporate Surety	0	40,000	40,000	39,331	0
51920	599	Other Charges	18,294	19,000	29,000	16,555	29,000
51920	709	Data Processing Equipment	0	0	1,500	1,168	0
Total Risk Management			\$1,057,645	\$1,139,920	\$1,159,920	\$1,125,579	\$1,184,894

Accounting And Budgeting

52100	101	County Official/Administrative	\$110,380	\$112,752	\$112,752	\$112,752	\$120,770
52100	119	Accountants/Bookkeepers	488,973	536,137	536,137	519,184	557,189
52100	140	Salary Supplements	6,300	7,200	7,200	3,600	7,200
52100	162	Clerical Personnel	26,883	27,349	27,349	27,349	28,494
52100	169	Part-Time Personnel	32,584	39,400	39,400	35,462	43,500
52100	186	Longevity Pay	5,975	4,325	4,325	4,325	5,050
52100	187	Overtime Pay	2,816	4,500	4,500	2,271	4,500
52100	189	Other Salaries & Wages	75,053	0	0	0	0
52100	191	Board & Committee Members	1,000	1,400	1,400	1,200	0
52100	201	Social Security	45,103	45,450	45,450	42,264	47,540
52100	204	State Retirement	88,193	82,870	82,870	79,542	86,570
52100	205	Employee And Dependent Insu	107,374	122,810	122,810	121,601	128,350
52100	209	Disability Insurance	1,256	1,260	1,260	1,186	1,310
52100	212	Employer Medicare	10,549	10,630	10,630	9,890	11,120
52100	305	Audit Services	78,781	79,000	79,000	78,781	79,000
52100	307	Communication	189	500	500	198	400
52100	320	Dues And Memberships	2,030	2,800	2,800	1,999	2,500
52100	334	Maintenance Agreements	1,070	1,500	1,635	1,634	1,650
52100	336	Maint. & Repair Serv. - Equip.	604	2,000	2,000	296	2,000
52100	348	Postal Charges	10,880	12,400	12,400	11,167	12,000
52100	355	Travel	3,342	6,400	6,265	4,557	6,400
52100	399	Other Contracted Services	910	1,100	1,100	910	1,000
52100	425	Gasoline	379	500	500	233	500
52100	435	Office Supplies	23,475	26,000	21,850	13,523	25,000
52100	709	Data Processing Equipment	2,825	0	940	937	1,000
52100	719	Office Equipment	0	0	3,210	3,205	6,000
Total Accounting And Budgeting			\$1,126,924	\$1,128,283	\$1,128,283	\$1,078,066	\$1,179,043

Property Assessor

52300	101	County Official/Administrative	\$99,578	\$102,933	\$102,933	\$102,933	\$102,933
52300	105	Supervisor/Director	0	0	0	0	228,722
52300	106	Deputies	570,449	724,216	706,661	566,528	408,695
52300	140	Salary Supplement	3,465	5,500	5,500	4,930	5,500
52300	169	Part-Time Personnel	3,201	8,000	8,000	3,114	8,000
52300	186	Longevity Pay	4,350	4,250	4,250	4,250	4,150
52300	187	Overtime Pay	329	3,000	3,000	0	3,000
52300	196	In-Service Training	2,750	22,000	22,000	3,564	22,000
52300	201	Social Security	40,455	52,570	51,481	40,290	47,190
52300	204	State Retirement	86,006	100,540	98,439	81,234	90,140

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
52300	205	Employee And Dependent Insu	138,414	182,870	170,870	148,361	151,440
52300	209	Disability Insurance	1,217	1,540	1,540	1,239	1,370
52300	212	Employer Medicare	9,507	12,300	12,045	9,468	11,040
52300	307	Communication	879	2,000	2,000	970	1,200
52300	308	Consultant	0	0	12,000	5,000	0
52300	320	Dues And Memberships	2,600	3,000	3,000	2,600	3,000
52300	334	Maintenance Agreements	31,665	36,000	36,000	30,760	36,000
52300	336	Maint. & Repair Serv. - Equip.	0	0	0	0	2,000
52300	348	Postal Charges	11,682	12,000	12,000	9,200	12,000
52300	355	Travel	338	10,000	10,000	776	2,000
52300	399	Other Contracted Services	51,950	40,000	61,000	57,075	61,450
52300	411	Data Processing Supplies	2,750	20,500	20,500	2,750	15,000
52300	425	Gasoline	0	5,000	5,000	0	0
52300	435	Office Supplies	23,230	20,000	20,000	11,034	23,000
52300	499	Other Supplies And Materials	1,834	3,000	3,000	2,104	3,000
52300	709	Data Processing Equipment	89,819	50,000	50,000	0	10,000
52300	711	Furniture And Fixtures	7,375	0	0	0	0
Total Property Assessor			\$1,183,843	\$1,421,219	\$1,421,219	\$1,088,180	\$1,252,830

Reappraisal Program

52310	106	Deputy(Ies)	\$554,999	\$596,134	\$596,134	\$511,620	\$574,079
52310	186	Longevity Pay	3,300	3,100	3,100	2,575	3,175
52310	201	Social Security	33,365	37,160	37,160	30,434	35,790
52310	204	State Retirement	70,604	71,730	71,730	61,549	69,100
52310	205	Employee And Dependent Insu	125,068	145,930	145,930	139,208	168,690
52310	209	Disability Insurance	1,027	1,110	1,110	942	1,070
52310	212	Employer Medicare	7,803	8,690	8,690	7,117	8,380
52310	307	Communication	8,764	10,000	10,000	9,367	10,000
52310	317	Data Processing Services	94,488	95,000	95,000	95,000	111,000
52310	336	Maint. & Repair Serv. - Equip.	0	2,000	2,000	1,383	2,000
52310	338	Maint. & Repair Serv. - Vehicl	0	2,000	2,000	0	2,000
52310	348	Postal Charges	50,000	10,000	10,000	7,934	10,000
52310	399	Other Contracted Services	0	30,000	30,000	0	0
52310	411	Data Processing Supplies	2,768	4,000	4,000	3,948	4,000
52310	425	Gasoline	13,456	25,000	25,000	8,667	20,000
52310	499	Other Supplies And Materials	3,686	10,000	10,000	5,798	5,000
52310	709	Data Processing Equipment	46,965	85,000	85,000	15,960	5,000
52310	718	Motor Vehicles	0	0	52,000	48,452	0
Total Reappraisal Program			\$1,016,293	\$1,136,854	\$1,188,854	\$949,954	\$1,029,284

County Trustee's Office

52400	307	Communication	\$450	\$500	\$500	\$425	\$500
52400	317	Data Processing Services	7,950	8,100	8,100	7,000	8,100
52400	332	Legal Notices, Rec & Ct Costs	200	850	850	200	850
52400	334	Maintenance Agreements	792	850	850	792	850
52400	348	Postal Charges	36,322	49,300	49,300	37,196	49,300
52400	435	Office Supplies	16,628	13,000	13,000	11,818	13,000
52400	499	Other Supplies And Materials	416	1,050	1,050	0	1,050
52400	540	Tax Relief Program	549,066	550,000	550,000	550,349	625,000
52400	709	Data Processing Equipment	866	8,000	8,000	74	8,000
Total County Trustee's Office			\$612,690	\$631,650	\$631,650	\$607,854	\$706,650

County Clerk's Office

52500	101	County Official/Administrative	\$99,578	\$102,933	\$102,933	\$102,933	\$102,933
52500	106	Deputy(Ies)	1,379,510	1,418,075	1,418,075	1,383,844	1,472,965

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Actual	Original	Amended	Est & Bgt	Estimated
2014	Budget	Budget	Current Year	2016
	2015	2015	2015	

52500	169	Part-Time Personnel	12,781	17,555	17,555	13,112	19,500
52500	186	Longevity Pay	12,475	13,250	13,250	12,625	13,300
52500	201	Social Security	90,187	96,220	96,220	90,445	99,740
52500	204	State Retirement	188,062	183,660	183,660	179,479	190,230
52500	205	Employee And Dependent Insu	285,615	313,860	313,860	301,609	327,840
52500	209	Disability Insurance	2,739	2,820	2,820	2,750	2,920
52500	212	Employer Medicare	21,092	22,510	22,510	21,153	23,330
52500	307	Communications	18,524	23,200	22,420	12,442	20,000
52500	317	Data Processing Services	16,950	17,200	17,200	16,970	17,022
52500	334	Maintenance Agreements	3,854	6,000	4,600	3,962	6,000
52500	335	Maint. & Repair Serv. - Bldgs.	1,700	0	0	0	0
52500	336	Maint. & Repair Serv. - Equip.	1,743	3,500	2,500	2,053	3,500
52500	338	Maint. & Repair Serv. - Vehicl	0	0	780	779	0
52500	348	Postal Charges	53,726	53,000	57,000	56,813	53,700
52500	355	Travel	82	2,100	700	619	2,100
52500	399	Other Contracted Services	673	1,500	1,500	0	1,500
52500	411	Data Processing Supplies	0	15,000	15,000	14,376	15,000
52500	425	Gasoline	1,512	4,000	1,800	1,178	3,000
52500	435	Office Supplies	44,994	35,000	37,000	33,695	35,000
52500	499	Other Supplies And Materials	1,736	1,500	1,500	1,429	5,500
52500	709	Data Processing Equipment	8,485	10,000	10,000	9,340	62,175
52500	719	Office Equipment	13,347	1,500	1,500	1,500	5,800
Total County Clerk's Office			\$2,259,365	\$2,344,383	\$2,344,383	\$2,263,106	\$2,483,055

Data Processing

52600	101	County Official/Administrative	\$105,996	\$107,852	\$107,852	\$107,851	\$115,861
52600	121	Data Processing Personnel	657,256	738,624	735,624	731,413	803,220
52600	169	Part-Time Personnel	56,211	72,000	72,000	38,254	72,000
52600	186	Longevity Pay	2,675	2,675	2,675	2,675	2,625
52600	187	Overtime Pay	8,395	9,500	12,500	12,487	9,500
52600	201	Social Security	50,035	57,710	57,710	53,825	62,200
52600	204	State Retirement	98,217	102,790	102,790	102,272	111,470
52600	205	Employee And Dependent Insu	123,072	142,190	142,190	133,926	146,010
52600	209	Disability Insurance	1,374	1,570	1,570	1,512	1,710
52600	212	Employer Medicare	11,702	13,500	13,500	12,588	14,550
52600	307	Communication	170,839	195,000	195,000	193,802	190,000
52600	317	Data Processing Services	261,894	237,000	237,000	234,152	255,000
52600	320	Dues And Memberships	2,074	2,800	2,800	2,012	2,800
52600	334	Maintenance Agreements	158,252	250,000	250,000	194,570	300,000
52600	348	Postal Charges	3	800	800	78	800
52600	355	Travel	5,857	11,000	11,000	10,850	15,000
52600	411	Data Processing Supplies	43,820	62,000	62,000	59,593	62,000
52600	425	Gasoline	547	2,400	2,400	1,551	1,500
52600	709	Data Processing Equipment	511,095	777,110	777,110	738,645	560,000
52600	790	Other Equipment	0	53,500	53,500	51,764	17,000
Total Data Processing			\$2,269,314	\$2,840,021	\$2,840,021	\$2,683,820	\$2,743,246

Circuit Court

53100	194	Jury & Witness Expense	\$43,838	\$50,000	\$50,000	\$59,619	\$50,000
53100	210	Unemployment Compensation	0	0	2,475	2,789	0
53100	307	Communication	2,972	3,500	4,500	4,392	3,500
53100	317	Data Processing Services	155,509	146,000	156,000	96,035	100,600
53100	331	Legal Services	13,576	30,000	30,000	23,326	25,000
53100	334	Maintenance Agreements	10,594	14,500	14,500	10,570	14,500
53100	337	Maint. & Repair Serv.-Off.Equ	0	0	0	0	2,500

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
53100	348	Postal Charges	24,628	30,000	30,000	26,232	30,000
53100	435	Office Supplies	43,229	40,000	45,000	43,781	40,000
53100	499	Other Supplies And Materials	1,486	0	0	0	1,000
53100	599	Other Charges (Court Cost)	124,985	125,000	125,000	124,954	125,000
53100	709	Data Processing Equipment	226,443	20,900	20,900	20,686	21,000
53100	711	Furniture And Fixtures	4,273	4,000	3,000	180	4,000
53100	719	Office Equipment	0	0	0	0	10,000
Total Circuit Court			\$651,533	\$463,900	\$481,375	\$412,564	\$427,100

Circuit Court Judge

53110	103	Assistant(S)	\$50,497	\$51,378	\$51,378	\$51,378	\$53,508
53110	106	Deputy(Ies)	126,977	137,911	137,911	136,298	145,009
53110	186	Longevity Pay	275	300	300	300	325
53110	201	Social Security	10,653	11,760	11,760	11,368	12,330
53110	204	State Retirement	22,506	22,700	22,700	22,501	23,810
53110	205	Employee And Dependent Insu	41,924	46,090	46,340	37,876	35,240
53110	209	Disability Insurance	330	360	360	343	370
53110	210	Unemployment Compensation	0	0	1,135	1,132	0
53110	212	Employer Medicare	2,492	2,750	2,750	2,659	2,890
53110	337	Maint. & Repair Serv.-Off.Equ	300	0	0	0	0
53110	348	Postal Charges	178	300	300	165	300
53110	355	Travel	0	1,000	1,000	0	1,000
53110	499	Other Supplies And Materials	494	500	500	64	500
Total Circuit Court Judge			\$256,626	\$275,049	\$276,434	\$264,084	\$275,282

General Sessions Court

53300	102	Judges	\$468,878	\$475,909	\$475,909	\$475,908	\$483,524
53300	103	Assistants	51,000	51,879	51,879	51,879	54,050
53300	106	Deputies	114,127	117,368	117,368	113,273	122,301
53300	169	Part-Time Personnel	29,094	55,900	55,900	33,653	30,200
53300	186	Longevity Pay	2,575	2,775	2,775	2,775	3,125
53300	187	Overtime Pay	1,992	2,000	2,000	1,999	2,000
53300	189	Other Salaries & Wages	351,686	352,350	352,350	351,753	396,680
53300	201	Social Security	54,550	65,610	65,610	60,339	67,700
53300	204	State Retirement	125,616	119,980	119,980	119,654	127,090
53300	205	Employee And Dependent Insu	115,776	127,650	134,750	130,648	150,020
53300	209	Disability Insurance	1,543	1,850	1,850	1,599	1,960
53300	212	Employer Medicare	14,470	15,350	15,350	14,671	15,840
53300	307	Communication	2,544	3,200	3,200	2,686	3,200
53300	317	Data Processing Services	15,400	16,800	16,800	12,600	16,800
53300	320	Dues And Memberships	2,627	3,135	4,170	4,170	3,435
53300	322	Evaluation And Testing	31,950	30,000	30,000	8,400	30,000
53300	334	Maintenance Agreements	2,296	2,900	2,730	2,180	2,900
53300	337	Maint. & Repair Serv.-Off.Equ	366	1,000	1,150	1,121	1,000
53300	348	Postal Charges	3	210	45	2	200
53300	355	Travel	4,793	8,500	6,635	4,591	6,500
53300	432	Library Books	306	3,000	1,950	474	2,000
53300	435	Office Supplies	7,241	6,800	8,865	8,750	8,000
53300	451	Uniforms	675	675	675	675	675
53300	719	Office Equipment	6,093	0	0	0	0
Total General Sessions Court			\$1,405,601	\$1,464,841	\$1,471,941	\$1,403,800	\$1,529,200

Drug Court

53330	103	Assistant(S)	\$48,772	\$49,607	\$49,607	\$37,135	\$50,793
53330	105	Supervisor/Director	60,752	61,812	61,812	50,432	60,859

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
53330	161	Secretary(S)	24,609	25,048	25,048	25,048	26,098
53330	169	Part-Time Personnel	27,250	31,200	31,200	24,265	31,200
53330	186	Longevity Pay	900	1,000	1,000	1,001	500
53330	189	Other Salaries & Wages	147,141	152,545	152,545	152,544	192,385
53330	201	Social Security	18,435	19,920	19,920	17,355	22,440
53330	204	State Retirement	35,761	34,720	34,720	31,366	39,580
53330	205	Employee And Dependent Insu	63,535	68,740	68,740	66,679	89,300
53330	209	Disability Insurance	519	540	540	478	620
53330	210	Unemployment Compensation	0	0	7,150	7,150	0
53330	212	Employer Medicare	4,311	4,660	4,660	4,060	5,250
53330	307	Communication	3,294	3,500	3,500	3,372	3,500
53330	320	Dues And Memberships	200	200	200	200	320
53330	333	Licenses	1,010	1,010	1,010	1,010	1,010
53330	334	Maintenance Agreements	939	1,200	1,200	808	1,200
53330	348	Postal Charges	316	500	500	256	500
53330	355	Travel	975	1,500	1,750	1,658	1,000
53330	425	Gasoline	0	0	0	0	1,000
53330	435	Office Supplies	3,000	3,400	3,400	3,296	3,400
53330	499	Other Supplies And Materials	19,290	25,000	24,750	19,620	25,000
53330	506	Liability Insurance	0	385	385	0	385
53330	524	In Service/Staff Development	1,515	1,750	1,750	1,696	3,500
Total Drug Court			\$462,524	\$488,237	\$495,387	\$449,429	\$559,840

Chancery Court

53400	101	County Official/Administrative	\$99,578	\$102,933	\$102,933	\$102,933	\$102,933
53400	106	Deputy(Ies)	430,558	441,404	441,404	441,313	477,022
53400	164	Attendants	33,067	33,135	33,935	33,926	33,928
53400	169	Part-Time Personnel	43,085	46,900	46,900	45,877	31,900
53400	186	Longevity Pay	3,950	4,200	4,200	4,200	4,450
53400	187	Overtime Pay	3,353	5,000	5,000	3,685	5,000
53400	194	Jury And Witness Expense	1,696	5,400	5,400	1,975	5,400
53400	201	Social Security	37,261	39,290	39,340	38,279	40,630
53400	204	State Retirement	72,315	70,230	70,330	70,170	74,620
53400	205	Employee And Dependent Insu	85,140	96,390	96,740	96,739	113,510
53400	209	Disability Insurance	1,045	1,070	1,080	1,065	1,140
53400	212	Employer Medicare	8,714	9,190	9,210	8,952	9,510
53400	307	Communication	2,966	3,000	3,000	2,759	3,000
53400	317	Data Processing Services	18,098	29,410	19,410	19,137	18,600
53400	320	Dues And Memberships	2,330	1,120	1,120	934	1,230
53400	332	Legal Notices	18,046	15,000	15,000	(13,744)	15,000
53400	334	Maintenance Agreements	6,533	11,334	10,534	6,012	9,366
53400	336	Maint. & Repair Serv. - Equip.	239	1,000	1,000	100	1,000
53400	348	Postal Charges	20,684	26,000	26,000	17,318	26,000
53400	355	Travel	1,266	2,000	2,000	330	2,000
53400	399	Other Contracted Services	350	800	800	237	800
53400	435	Office Supplies	15,995	27,000	27,000	26,246	23,000
53400	499	Other Supplies And Materials	0	2,815	3,615	3,557	500
53400	709	Data Processing Equipment	0	0	10,000	9,845	2,000
53400	719	Office Equipment	8,707	0	0	0	0
Total Chancery Court			\$914,976	\$974,621	\$975,951	\$921,845	\$1,002,539

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Juvenile Court

			Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
53500	102	Judge(S)	\$156,292	\$158,636	\$158,636	\$158,636	\$161,175
53500	106	Deputy(Ies)	36,508	34,955	29,955	26,405	36,423
53500	161	Secretary(S)	36,675	37,303	37,303	37,303	38,869
53500	169	Part-Time Personnel	23,430	38,500	34,500	28,353	50,000
53500	186	Longevity Pay	100	200	200	125	150
53500	189	Other Salaries & Wages	82,150	83,907	83,907	83,418	91,792
53500	201	Social Security	18,048	21,920	21,920	17,955	23,470
53500	204	State Retirement	39,526	37,710	37,710	35,730	39,320
53500	205	Employee And Dependent Insu	26,628	24,110	24,110	21,444	30,840
53500	209	Disability Insurance	482	590	590	424	610
53500	212	Employer Medicare	4,798	5,130	5,130	4,739	5,490
53500	307	Communication	763	1,000	1,000	772	1,000
53500	317	Data Processing Services	0	0	2,520	2,517	4,700
53500	320	Dues And Memberships	3,074	2,400	2,400	2,248	2,400
53500	334	Maintenance Agreements	646	1,160	1,160	779	1,160
53500	348	Postal Charges	167	300	300	61	300
53500	355	Travel	1,243	2,500	2,200	1,061	2,500
53500	399	Other Contracted Services	54,577	50,000	59,000	52,215	55,000
53500	432	Library Books	2,597	3,020	3,320	3,289	3,020
53500	435	Office Supplies	3,233	3,500	3,500	3,396	3,500
53500	451	Uniforms	325	750	750	612	750
53500	499	Other Supplies And Materials	2,972	3,500	3,500	2,922	3,500
53500	709	Data Processing Equipment	0	1,500	1,500	1,235	1,500
53500	719	Office Equipment	0	0	5,000	3,000	0
Total Juvenile Court			\$494,234	\$512,591	\$520,111	\$488,639	\$557,469

District Attorney General

53600	103	Assistant(S)	\$57,830	\$58,838	\$58,838	\$58,837	\$66,651
53600	186	Longevity Pay	225	250	250	250	275
53600	201	Social Security	3,382	3,670	3,670	3,492	4,150
53600	204	State Retirement	7,358	7,080	7,080	7,073	8,020
53600	205	Employee And Dependent Insu	13,326	15,390	15,390	13,919	10,740
53600	209	Disability Insurance	107	110	110	108	130
53600	212	Employer Medicare	791	860	860	817	980
53600	317	Data Processing Services	4,315	0	5,050	791	4,700
53600	320	Dues And Memberships	400	400	400	400	400
Total District Attorney General			\$87,734	\$86,598	\$91,648	\$85,687	\$96,046

Office Of Public Defender

53610	103	Assistant(S)	\$43,908	\$46,870	\$46,870	\$46,870	\$54,628
53610	201	Social Security	2,635	2,910	2,910	2,864	3,390
53610	204	State Retirement	5,565	5,620	5,620	5,610	6,540
53610	205	Employee And Dependent Insu	8,902	11,160	11,160	5,316	5,880
53610	209	Disability Insurance	81	90	90	83	110
53610	212	Employer Medicare	616	680	680	670	800
53610	320	Dues And Memberships	400	400	400	400	400
53610	348	Postal Charges	519	400	400	430	400
53610	355	Travel	461	0	0	0	0
53610	499	Other Supplies And Materials	145	0	0	0	0
Total Office Of Public Defender			\$63,232	\$68,130	\$68,130	\$62,243	\$72,148

Probation Services

53910	101	County Official/Administrative	\$64,633	\$65,742	\$65,742	\$65,742	\$68,491
53910	103	Assistant(S)	48,436	49,279	49,279	49,279	51,321

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
------------------------	-------------------------------------	------------------------------------	--	---------------------------

53910	112	Youth Service Officer(S)	161,574	164,425	164,425	164,425	190,102
53910	161	Secretary(S)	30,326	31,004	31,004	30,466	32,132
53910	186	Longevity Pay	1,650	1,775	1,775	1,775	1,975
53910	196	In-Service Training	1,050	1,500	1,500	950	1,500
53910	201	Social Security	18,227	19,360	19,360	18,536	21,330
53910	204	State Retirement	38,860	37,380	37,380	37,309	41,180
53910	205	Employee And Dependent Insu	63,586	63,950	66,850	66,820	73,280
53910	209	Disability Insurance	562	580	580	572	640
53910	212	Employer Medicare	4,263	4,530	4,530	4,335	4,990
53910	307	Communication	1,572	2,000	2,000	1,217	1,700
53910	312	Contracts W/Private Agencies	464,144	464,144	464,144	460,077	464,144
53910	317	Data Processing Services	4,500	7,200	7,200	6,448	9,115
53910	334	Maintenance Agreements	668	1,250	1,250	709	1,250
53910	335	Maint. & Repair Serv. - Bldgs.	0	500	500	0	500
53910	336	Maint. & Repair Serv. - Equip.	0	500	500	0	500
53910	348	Postal Charges	32	200	200	30	125
53910	355	Travel	3,924	4,000	4,000	3,826	4,000
53910	435	Office Supplies	1,537	3,200	2,850	1,879	2,000
53910	499	Other Supplies And Materials	792	700	1,050	1,034	900
53910	719	Office Equipment	4,000	0	0	0	0
Total Probation Services			\$914,336	\$923,219	\$926,119	\$915,429	\$971,175

Victim Assistance Programs

53930	103	Assistant(S)	\$46,212	\$47,723	\$47,723	\$45,936	\$58,102
53930	169	Part-Time Personnel	37,579	40,720	27,970	23,901	20,360
53930	186	Longevity Pay	0	0	0	0	75
53930	189	Other Salaries & Wages	44,946	45,763	65,543	64,689	76,268
53930	196	In-Service Training	960	2,500	3,500	3,256	3,500
53930	201	Social Security	7,940	8,330	8,765	8,295	9,600
53930	204	State Retirement	11,553	11,200	13,570	13,284	16,100
53930	205	Employee And Dependent Insu	4,809	5,600	9,240	7,479	10,670
53930	209	Disability Insurance	162	180	220	197	250
53930	212	Employer Medicare	1,857	1,950	2,055	1,940	2,250
53930	307	Communication	610	1,000	1,000	639	800
53930	317	Data Processing Services	0	0	2,700	0	4,700
53930	320	Dues And Memberships	400	475	475	410	475
53930	334	Maintenance Agreements	1,195	1,300	1,300	1,195	1,300
53930	348	Postal Charges	1	50	50	9	50
53930	399	Other Contracted Services	4,315	4,315	3,315	2,877	4,315
53930	435	Office Supplies	2,151	2,000	2,000	1,930	2,000
Total Victim Assistance Programs			\$164,690	\$173,106	\$189,426	\$176,037	\$210,815

Sheriff's Department

54110	101	County Official/Administrative	\$120,489	\$124,549	\$124,549	\$124,549	\$124,549
54110	103	Assistant(S)	488,276	512,117	512,117	512,116	532,331
54110	106	Deputy(Ies)	37,872	38,040	38,040	38,040	39,648
54110	107	Detective(S)	1,006,082	1,108,763	1,100,463	1,093,118	1,141,831
54110	109	Captain(S)	371,871	315,479	258,489	258,480	269,280
54110	110	Lieutenant(S)	936,822	852,664	900,654	899,394	959,360
54110	112	Youth Service Officer(S)	1,948,222	1,992,699	1,992,699	1,975,871	2,066,342
54110	115	Sergeant(S)	1,729,418	1,746,266	1,812,686	1,810,708	1,840,700
54110	119	Accountants/Bookkeepers	278,691	258,614	258,614	256,575	265,399
54110	121	Data Processing Personnel	0	241,818	243,018	243,016	259,046
54110	140	Salary Supplements	123,600	119,400	127,800	127,800	132,000
54110	148	Dispatchers/Radio Operators	665,026	720,122	710,122	697,557	794,211

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
54110	162	Clerical Personnel	508,906	539,283	523,283	515,443	548,496
54110	169	Part-Time Personnel	442,176	434,680	453,680	448,091	497,080
54110	186	Longevity Pay	61,050	66,500	66,500	66,225	67,225
54110	187	Overtime Pay	959,951	845,500	1,153,588	1,122,408	915,500
54110	189	Other Salaries & Wages	3,287,708	3,257,485	3,224,985	3,214,893	3,354,725
54110	194	Jury And Witness Expense	0	10,000	10,000	9,269	10,000
54110	196	In-Service Training	160,519	160,000	190,842	188,129	160,000
54110	201	Social Security	777,562	816,790	836,683	797,524	856,080
54110	204	State Retirement	1,588,482	1,524,900	1,563,302	1,543,855	1,593,290
54110	205	Employee And Dependent Insu	2,472,102	2,760,880	2,760,880	2,736,831	2,870,720
54110	209	Disability Insurance	20,834	21,660	21,760	21,214	22,570
54110	210	Unemployment Compensation	19,725	20,000	2,500	633	15,000
54110	212	Employer Medicare	181,992	191,030	195,692	186,812	200,220
54110	307	Communication	291,404	350,000	316,500	280,622	333,900
54110	312	Contracts W/Private Agencies	33,658	36,000	36,000	33,710	50,000
54110	317	Data Processing Services	178,091	200,500	200,500	178,857	200,000
54110	320	Dues And Memberships	9,747	12,235	12,235	10,332	12,038
54110	334	Maintenance Agreements	29,197	54,804	49,804	45,199	84,586
54110	336	Maint. & Repair Serv. - Equip.	59,445	72,000	52,000	43,991	72,900
54110	338	Maint. & Repair Serv.-Vehicle	105,646	150,000	150,000	124,012	150,000
54110	348	Postal Charges	11,835	16,000	16,000	15,580	13,000
54110	349	Printing, Stationery & Forms	11,872	12,500	12,500	7,500	10,000
54110	351	Rentals	2,400	2,400	2,900	2,400	3,180
54110	357	Veterinary Services	9,740	6,500	6,500	5,000	6,500
54110	399	Other Contracted Services	7,895	5,000	27,657	13,208	5,000
54110	401	Animal Food & Supplies	11,496	9,625	11,500	8,906	9,625
54110	411	Data Processing Supplies	13,268	12,000	17,000	16,760	12,000
54110	425	Gasoline	796,893	850,000	690,000	571,518	700,000
54110	429	Instructional Supp & Mat	12,207	14,500	14,500	12,687	14,500
54110	431	Law Enforcement Supplies	117,366	85,000	85,000	83,467	85,000
54110	435	Office Supplies	44,196	50,000	50,000	47,468	50,000
54110	437	Periodicals	6,301	9,000	9,000	6,492	9,000
54110	451	Uniforms	195,766	150,800	150,800	149,808	150,800
54110	453	Vehicle Parts	177,433	190,000	190,000	175,139	200,000
54110	499	Other Supplies & Materials	38,567	40,400	64,193	52,719	40,400
54110	505	Judgments	23,374	20,000	20,000	19,517	20,000
54110	599	Other Charges	6,218	15,000	14,450	8,649	10,000
54110	708	Communication Equipment	97,598	55,000	55,000	52,877	125,000
54110	709	Data Processing Equipment	315,226	240,000	215,000	214,394	150,000
54110	716	Law Enforcement Equipment	213,763	200,000	295,490	270,911	200,000
54110	718	Motor Vehicles	1,618,552	1,000,000	1,021,012	1,013,339	1,000,000
54110	719	Office Equipment	14,653	20,500	10,500	9,310	15,000
54110	790	Other Equipment	58,841	19,000	1,500	570	10,000
Total Sheriff's Department			\$22,700,024	\$22,578,003	\$22,880,487	\$22,363,493	\$23,278,032
Special Patrols							
54120	150	Nightwatchmen	\$34,416	\$40,000	\$40,000	\$33,824	\$39,341
54120	201	Social Security	2,106	2,480	2,480	2,048	2,440
54120	204	State Retirement	4,317	4,790	4,790	4,049	4,710
54120	212	Employer Medicare	492	580	580	479	580
Total Special Patrols			\$41,331	\$47,850	\$47,850	\$40,400	\$47,071
Traffic Control							
54130	336	Maint. & Repair Serv. - Equip.	\$717	\$7,500	\$7,500	\$641	\$7,500
54130	452	Utilities	12,298	12,500	12,500	11,634	12,500
Total Traffic Control			\$13,015	\$20,000	\$20,000	\$12,275	\$20,000

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Administration Of Sex Offender Registry

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
54160	186	Longevity Pay	\$350	\$375	\$375	\$375	\$400
54160	187	Overtime Pay	6,096	7,000	7,000	3,640	7,000
54160	189	Other Salaries & Wages	41,359	41,358	41,358	41,359	42,779
54160	196	In-Service Training	0	5,000	5,000	2,915	5,000
54160	201	Social Security	2,784	3,030	3,030	2,699	3,120
54160	204	State Retirement	6,057	5,840	5,840	5,368	6,010
54160	205	Employee And Dependent Insu	7,276	8,130	8,130	7,799	8,570
54160	209	Disability Insurance	75	80	80	73	80
54160	212	Employer Medicare	651	710	710	631	730
54160	435	Office Supplies	106	2,000	1,500	0	2,000
54160	599	Other Charges	1,600	1,600	2,100	1,850	1,600
Total Administration Of Sex Offender Registry			\$66,354	\$75,123	\$75,123	\$66,709	\$77,289

Jail

54210	103	Assistant(S)	\$72,543	\$63,134	\$63,134	\$63,134	\$65,818
54210	109	Captain(S)	59,067	60,120	105,420	102,486	122,031
54210	110	Lieutenant(S)	309,356	315,163	275,038	274,946	275,537
54210	115	Sergeant(S)	434,701	429,664	442,564	440,675	449,884
54210	160	Guards	3,769,919	3,791,860	3,736,685	3,700,212	4,034,509
54210	162	Clerical Personnel	41,359	42,081	42,081	42,081	43,827
54210	167	Maintenance Personnel	133,374	135,323	135,323	135,324	145,113
54210	169	Part-Time Personnel	35,768	45,000	45,000	24,510	45,000
54210	186	Longevity Pay	25,725	25,250	25,250	24,450	23,150
54210	187	Overtime Pay	233,166	200,000	250,000	249,922	266,000
54210	189	Other Salaries & Wages	502,096	515,731	515,731	505,689	526,627
54210	196	In-Service Training	22,992	20,000	20,000	19,281	26,000
54210	201	Social Security	334,380	348,650	349,450	328,591	371,850
54210	204	State Retirement	705,574	667,730	669,280	662,962	712,520
54210	205	Employee And Dependent Insu	1,329,185	1,555,870	1,555,870	1,423,208	1,556,100
54210	209	Disability Insurance	9,743	9,910	9,935	9,662	10,480
54210	210	Unemployment Compensation	6,909	15,000	33,800	28,514	10,000
54210	212	Employer Medicare	78,320	81,540	81,730	76,969	86,970
54210	320	Dues And Memberships	464	1,200	1,200	344	1,200
54210	334	Maintenance Agreements	57,691	60,000	55,000	52,723	56,120
54210	335	Maint. & Repair Serv. - Bldgs.	296,724	250,000	250,000	224,137	225,000
54210	336	Maint. & Repair Serv. - Equip.	43,397	50,000	47,000	43,820	50,000
54210	349	Printing, Stationery & Forms	12,099	10,000	10,000	9,219	10,000
54210	354	Transp. Other Than Students	30,027	25,000	33,000	27,919	20,000
54210	399	Other Contracted Services	3,847,484	4,039,859	4,039,859	4,039,858	4,132,253
54210	410	Custodial Supplies	111,670	117,000	105,110	104,898	121,000
54210	411	Data Processing Supplies	16,333	20,000	20,000	19,817	20,000
54210	421	Food Preparation Supplies	119,810	130,000	130,000	129,530	130,000
54210	422	Food Supplies	1,066,555	930,750	1,280,750	1,279,515	1,200,000
54210	431	Law Enforcement Supplies	14,470	15,000	15,000	12,870	15,000
54210	435	Office Supplies	19,806	15,000	15,000	14,678	15,000
54210	441	Prisoners Clothing	77,645	86,500	98,390	95,821	100,000
54210	451	Uniforms	91,628	70,000	70,000	69,395	70,000
54210	452	Utilities	679,321	625,000	792,000	773,569	791,000
54210	499	Other Supplies & Materials	7,399	5,000	17,136	8,032	5,000
54210	707	Building Improvements	237,192	250,000	575,602	572,550	220,000
54210	708	Communication Equipment	9,393	10,000	10,000	8,899	10,000
54210	709	Data Processing Equipment	96,327	75,000	75,000	74,775	131,000
54210	710	Food Service Equipment	3,374	0	0	0	5,000

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
54210	717	Maintenance Equipment	14,513	15,000	15,000	14,735	20,000
54210	719	Office Equipment	3,825	5,000	5,000	4,923	7,500
54210	732	Building Purchases	0	0	0	0	40,000
54210	790	Other Equipment	0	5,000	5,000	4,821	10,000
Total Jail			\$14,961,324	\$15,132,335	\$16,021,338	\$15,699,464	\$16,176,489

Workhouse/Adult Detention

54220	101	County Official/Administrative	\$68,898	\$70,082	\$70,082	\$70,082	\$73,018
54220	109	Captains	63,308	64,398	64,398	64,398	67,088
54220	110	Lieutenant(S)	46,332	47,161	47,161	47,161	50,637
54220	115	Sergeants	262,254	271,616	286,766	286,686	291,483
54220	160	Guards	1,078,247	1,042,200	1,042,200	1,036,013	1,125,699
54220	161	Secretary	30,507	31,049	31,049	31,049	32,373
54220	162	Clerical Personnel	134,715	181,322	181,322	181,322	188,415
54220	169	Part-Time Personnel	15,063	18,500	13,500	10,933	18,500
54220	186	Longevity Pay	5,200	6,175	6,175	5,950	6,550
54220	187	Overtime Pay	14,877	20,000	41,000	40,997	30,000
54220	191	Board & Committee Members	4,500	4,800	4,800	4,700	4,800
54220	196	In-Service Training	14,949	18,000	19,000	19,446	18,000
54220	201	Social Security	103,042	108,960	110,895	106,117	117,100
54220	204	State Retirement	214,773	207,570	211,900	209,682	223,280
54220	205	Employee And Dependent Insu	399,693	440,020	431,625	427,280	476,300
54220	209	Disability Insurance	2,998	3,160	3,190	3,042	3,390
54220	210	Unemployment Compensation	6,042	0	3,775	3,771	0
54220	212	Employer Medicare	24,116	25,490	25,950	24,835	27,390
54220	307	Communication	6,298	7,000	7,000	5,676	7,000
54220	312	Contracts W/Private Agencies	0	0	107,058	57,425	105,050
54220	320	Dues And Memberships	687	21,500	20,500	15,710	1,500
54220	322	Evaluation And Testing	1,743	2,400	2,400	2,087	2,400
54220	330	Operating Lease Payments	780	1,200	1,200	780	1,200
54220	334	Maintenance Agreements	30,932	40,000	40,000	22,689	40,000
54220	335	Maint. & Repair Serv. - Bldgs.	48,137	50,000	50,000	43,964	50,000
54220	336	Maint. & Repair Serv. - Equip.	19,937	18,000	18,000	15,235	21,000
54220	338	Maint. & Repair Serv. - Vehicl	6,050	7,200	7,200	3,824	8,000
54220	340	Medical And Dental Services	0	1,000	1,000	244	1,500
54220	348	Postal Charges	223	400	1,400	863	1,400
54220	355	Travel	0	0	6,720	0	3,360
54220	399	Other Contracted Services	688,648	800,000	780,255	667,863	750,000
54220	410	Custodial Supplies	25,509	27,500	27,500	25,151	28,000
54220	411	Data Processing Supplies	4,408	5,500	5,500	4,601	6,000
54220	413	Drugs And Medical Supplies	0	4,000	3,000	0	3,000
54220	418	Equipment & Machinery Parts	981	3,600	3,600	2,873	2,400
54220	425	Gasoline	10,500	14,400	14,400	9,912	12,000
54220	431	Law Enforcement Supplies	5,287	5,500	5,500	3,166	6,000
54220	435	Office Supplies	5,166	6,000	10,200	10,205	7,000
54220	441	Prisoners Clothing	23,336	20,000	19,000	17,870	15,000
54220	451	Uniforms	7,116	10,000	10,000	8,906	11,000
54220	452	Utilities	234,685	250,000	250,000	245,337	250,000
54220	499	Other Supplies And Materials	13,051	14,000	15,000	14,491	19,000
54220	719	Office Equipment	3,416	0	0	0	0
54220	790	Other Equipment	22,890	0	0	0	0
Total Workhouse/Adult Detention			\$3,649,294	\$3,869,703	\$4,001,221	\$3,752,336	\$4,105,833

Juvenile Services

54240	101	County Official/Administrative	\$71,312	\$72,543	\$72,543	\$72,543	\$75,580
-------	-----	--------------------------------	----------	----------	----------	----------	----------

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Actual	Original	Amended	Est & Bgt	Estimated
2014	Budget	Budget	Current Year	2016
	2015	2015	2015	

54240	109	Captain(S)	58,013	59,068	59,068	59,067	61,558
54240	110	Lieutenant(S)	34,767	46,333	46,333	46,332	49,736
54240	115	Sergeant(S)	221,758	235,054	237,109	228,837	247,111
54240	160	Guards	237,909	238,770	229,270	224,796	241,527
54240	161	Secretary(S)	68,500	69,797	69,797	69,797	72,710
54240	164	Attendants	493,338	465,775	471,275	470,526	514,998
54240	169	Part-Time Personnel	7,944	36,500	45,575	37,754	61,636
54240	186	Longevity Pay	4,500	4,275	4,275	4,050	4,125
54240	187	Overtime Pay	41,292	30,000	39,000	38,963	30,000
54240	189	Other Salaries & Wages	42,874	16,552	49,488	39,744	45,492
54240	196	In-Service Training	3,091	3,000	3,000	2,722	6,120
54240	201	Social Security	77,729	79,030	82,075	78,228	87,080
54240	204	State Retirement	153,081	148,210	152,998	149,694	160,740
54240	205	Employee And Dependent Insu	205,716	271,060	259,092	230,725	282,960
54240	209	Disability Insurance	2,102	2,230	2,306	2,111	2,430
54240	210	Unemployment Compensation	1,151	0	4,450	4,129	0
54240	212	Employer Medicare	18,179	18,490	19,202	18,295	20,370
54240	307	Communication	2,445	2,500	2,500	2,198	2,500
54240	317	Data Processing Services	7,206	7,815	8,535	8,434	15,550
54240	320	Dues And Memberships	335	350	350	335	500
54240	334	Maintenance Agreements	7,304	6,500	7,300	7,241	7,200
54240	335	Maint. & Repair Serv. - Bldgs.	0	1,000	200	0	1,000
54240	336	Maint. & Repair Serv. - Equip.	2,889	2,500	3,220	1,000	3,792
54240	338	Maint. & Repair Serv. - Vehicl	2,525	1,500	1,500	235	1,500
54240	340	Medical & Dental Services	75,000	75,000	75,000	75,000	75,000
54240	348	Postal Charges	420	500	500	455	500
54240	349	Printing, Stationery & Forms	1,481	1,500	1,500	1,463	1,500
54240	355	Travel	20	1,500	1,500	791	2,000
54240	399	Other Contracted Services	52,654	67,000	79,150	77,962	72,300
54240	425	Gasoline	389	600	600	355	500
54240	429	Instructional Supp & Mat	8,572	0	2,330	2,220	1,800
54240	435	Office Supplies	1,038	800	800	782	800
54240	451	Uniforms	2,455	3,000	3,000	2,906	3,000
54240	499	Other Supplies And Materials	32,864	28,000	28,700	28,931	33,700
54240	599	Other Charges	1,438	0	1,685	1,685	625
54240	719	Office Equipment	3,961	3,961	3,961	3,961	0
54240	790	Other Equipment	15,755	0	0	0	2,020
Total Juvenile Services			\$1,962,007	\$2,000,713	\$2,069,187	\$1,994,267	\$2,189,960

Rural Fire Protection

54320	101	County Official/Administrative	\$66,891	\$68,041	\$68,041	\$68,041	\$75,870
54320	140	Salary Supplements	600	8,400	8,400	7,800	11,400
54320	163	Educational Assistants	0	37,595	37,595	35,138	36,489
54320	186	Longevity Pay	125	150	150	150	175
54320	187	Overtime Pay	0	0	0	0	10,000
54320	189	Other Salaries & Wages	106,108	459,996	459,996	455,975	648,242
54320	201	Social Security	10,365	35,600	35,600	33,988	48,500
54320	204	State Retirement	21,900	68,730	68,730	67,883	93,630
54320	205	Employee And Dependent Insu	34,737	155,000	155,000	118,869	156,110
54320	209	Disability Insurance	280	1,050	1,050	1,029	1,410
54320	212	Employer Medicare	2,424	8,330	8,330	7,949	11,350
54320	307	Communication	35,794	34,350	34,350	32,298	36,350
54320	316	Contributions	2,000	2,000	2,000	2,000	2,000
54320	320	Dues And Memberships	610	1,200	1,200	1,163	1,200
54320	322	Evaluation And Testing	8,285	12,900	20,900	19,907	20,000

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Actual	Original	Amended	Est & Bgt	Estimated
2014	Budget	Budget	Current Year	2016
	2015	2015	2015	

54320	334	Maintenance Agreements	16,312	18,844	18,844	17,584	20,900
54320	335	Maint. & Repair Serv. - Bldgs.	6,782	10,000	10,000	9,998	10,000
54320	336	Maint. & Repair Serv. - Equip.	2,444	3,000	3,000	2,913	5,000
54320	338	Maint. & Repair Serv. - Vehicl	83,864	100,000	92,000	89,685	100,000
54320	347	Pest Control	1,583	1,500	1,500	396	1,600
54320	348	Postal Charges	12	200	200	99	100
54320	355	Travel	2,767	3,000	3,000	2,695	3,500
54320	399	Other Contracted Services	375,000	330,000	330,000	330,000	280,000
54320	410	Custodial Supplies	1,765	2,500	2,500	2,445	3,000
54320	412	Diesel Fuel	46,003	41,000	41,000	39,732	41,000
54320	413	Drugs And Medical Supplies	2,485	4,000	4,000	2,695	3,000
54320	425	Gasoline	10,170	9,500	9,500	8,040	9,500
54320	429	Instructional Supp & Mat	1,994	2,000	2,000	1,511	2,000
54320	435	Office Supplies	2,316	4,000	4,000	3,998	4,500
54320	451	Uniforms	17,455	20,000	27,978	23,620	20,000
54320	452	Utilities	38,233	40,000	40,000	39,727	50,000
54320	499	Other Supplies And Materials	26,966	30,000	40,000	39,875	31,000
54320	599	Other Charges	0	30,000	8,000	5,020	20,000
54320	701	Administration Equipment	29,952	35,000	35,000	35,072	45,000
54320	708	Communication Equipment	455	3,000	3,000	2,771	2,500
54320	709	Data Processing Equipment	0	0	24,022	24,053	1,000
54320	711	Furniture And Fixtures	9,992	2,000	2,000	2,000	4,000
54320	718	Motor Vehicles	154,650	935,000	935,000	934,789	1,195,000
54320	790	Other Equipment	70,438	32,000	56,874	56,498	77,000
Total Rural Fire Protection			\$1,191,757	\$2,549,886	\$2,594,760	\$2,527,406	\$3,082,326

Disaster Relief

54430	101	County Official/Administrative	\$73,202	\$75,852	\$75,852	\$75,852	\$79,015
54430	103	Assistant(S)	57,706	58,695	58,695	58,695	66,451
54430	105	Supervisor/Director	48,014	48,867	48,867	48,867	54,932
54430	161	Secretary	37,537	40,661	40,661	37,396	42,348
54430	169	Part-Time Personnel	0	0	0	0	9,300
54430	186	Longevity Pay	550	675	675	675	750
54430	187	Overtime Pay	0	2,000	2,000	0	2,000
54430	196	In-Service Training	0	1,000	1,000	0	500
54430	201	Social Security	13,034	14,060	14,060	13,176	15,800
54430	204	State Retirement	27,501	27,150	27,150	26,512	29,390
54430	205	Employee And Dependent Insu	37,899	42,840	42,840	42,820	45,240
54430	209	Disability Insurance	395	420	420	413	450
54430	212	Employer Medicare	3,048	3,290	3,290	3,082	3,700
54430	307	Communications	29,787	28,000	28,000	20,059	21,000
54430	320	Dues And Memberships	957	1,000	1,000	582	1,000
54430	334	Maintenance Agreements	2,816	5,500	5,500	2,509	60,500
54430	335	Maint. & Repair Serv. - Bldgs.	0	0	0	0	2,000
54430	336	Maint. & Repair Serv. - Equip.	0	1,000	1,500	659	9,000
54430	338	Maint. & Repair Serv. - Vehicl	2,295	4,500	7,000	5,050	6,500
54430	348	Postal Charges	5	100	100	7	50
54430	349	Printing, Stationery & Forms	45	250	250	0	500
54430	351	Rentals	2,700	6,500	6,500	3,788	7,500
54430	355	Travel	392	2,000	2,000	660	1,000
54430	399	Other Contracted Services	13,247	1,000	1,000	420	8,500
54430	411	Data Processing Supplies	99	1,500	1,500	107	1,500
54430	412	Diesel Fuel	474	5,000	5,000	1,044	2,500
54430	415	Electricity	9,952	14,000	14,000	12,818	14,000
54430	425	Gasoline	6,778	9,000	9,000	5,139	9,000

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
54430	429	Instructional Supp & Mat	0	1,500	1,500	469	1,000
54430	435	Office Supplies	1,335	2,000	2,000	1,876	2,000
54430	451	Uniforms	478	2,000	2,000	1,977	2,000
54430	499	Other Supplies & Materials	9,655	12,000	12,000	4,828	10,000
54430	708	Communications Equipment	42,179	6,000	6,000	5,646	151,000
54430	709	Data Processing Equipment	28,711	12,000	9,000	7,733	12,000
54430	711	Furniture And Fixtures	2,242	8,400	8,400	8,147	1,000
54430	718	Motor Vehicles	0	0	0	0	35,000
54430	790	Other Equipment	92,182	31,341	99,509	76,694	0
Total Disaster Relief			\$545,215	\$470,101	\$538,269	\$467,700	\$708,426

Inspection & Regulation

54510	101	County Official/Administrative	\$76,759	\$77,143	\$77,143	\$77,142	\$81,357
54510	106	Deputies	371,847	382,932	382,932	379,130	397,131
54510	140	Salary Supplements	4,500	5,000	5,000	4,500	6,000
54510	162	Clerical Personnel	110,729	113,291	113,291	104,732	118,016
54510	186	Longevity Pay	4,625	4,725	4,725	4,725	5,000
54510	191	Board & Committee Members	0	1,200	300	0	500
54510	201	Social Security	34,342	36,230	36,230	34,256	37,680
54510	204	State Retirement	72,037	69,800	69,800	68,256	72,600
54510	205	Employee And Dependent Insu	93,264	105,000	107,350	107,342	114,520
54510	209	Disability Insurance	1,038	1,070	1,070	1,049	1,110
54510	212	Employer Medicare	8,032	8,480	8,480	8,012	8,820
54510	307	Communication	5,500	5,000	5,900	5,921	8,150
54510	317	Data Processing Services	0	0	0	0	500
54510	320	Dues & Memberships	1,485	2,000	2,000	1,698	1,600
54510	334	Maintenance Agreements	623	1,300	1,300	851	1,000
54510	348	Postal Charges	613	1,000	1,000	496	800
54510	349	Printing, Stationery & Forms	1,200	1,500	1,500	1,415	1,000
54510	355	Travel	2,080	3,000	3,000	2,636	3,200
54510	399	Other Contracted Services	420	6,000	3,000	1,224	3,000
54510	425	Gasoline	13,965	17,000	17,000	10,885	17,000
54510	435	Office Supplies	5,277	5,200	5,200	5,150	6,100
54510	451	Uniforms	580	500	500	456	600
54510	499	Other Supplies And Materials	1,211	1,200	1,200	1,155	1,200
54510	524	In Service/Staff Development	2,316	3,000	3,000	2,872	4,000
54510	709	Data Processing Equipment	0	0	3,000	3,000	6,000
54510	718	Motor Vehicles	20,870	0	0	0	0
54510	719	Office Equipment	5,537	0	0	0	0
Total Inspection & Regulation			\$838,850	\$851,571	\$853,921	\$826,903	\$896,884

Local Health Center

55110	186	Longevity Pay	\$1,875	\$1,700	\$1,700	\$1,700	\$1,150
55110	189	Other Salaries & Wages	235,573	240,369	240,369	221,207	267,885
55110	201	Social Security	14,161	15,010	15,010	13,109	16,690
55110	204	State Retirement	30,093	28,980	28,980	26,235	32,210
55110	205	Employee And Dependent Insu	66,532	77,580	78,380	71,499	90,910
55110	209	Disability Insurance	431	450	450	408	500
55110	212	Employer Medicare	3,312	3,520	3,520	3,066	3,910
55110	307	Communication	15,532	16,962	16,962	16,306	17,000
55110	309	Contracts W/Government Ager	96,281	128,375	128,375	128,375	128,375
55110	335	Maint. & Repair Serv. - Bldgs.	14,552	15,000	15,000	6,544	15,000
55110	336	Maint. & Repair Serv. - Equip.	1,989	5,000	5,000	3,684	5,000
55110	355	Travel	2,587	5,110	5,110	1,589	4,000
55110	399	Other Contracted Services	53,407	60,000	60,000	51,721	55,000

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
55110	413	Drugs And Medical Supplies	14,667	16,000	16,000	4,446	16,000
55110	452	Utilities	67,273	72,000	72,000	70,463	72,000
55110	499	Other Supplies & Materials	13,112	20,000	20,000	13,131	18,000
55110	708	Communication Equipment	29,632	0	0	0	0
Total Local Health Center			\$661,009	\$706,056	\$706,856	\$633,483	\$743,630

Animal Services

55120	101	County Official/Administrative	\$64,281	\$65,429	\$65,429	\$65,429	\$68,164
55120	105	Supervisor	71,273	72,538	72,538	72,538	75,629
55120	164	Attendants	448,025	482,234	479,234	421,445	504,250
55120	169	Part-Time Personnel	86,664	90,000	90,000	73,174	141,000
55120	186	Longevity Pay	1,250	1,775	1,775	1,025	1,300
55120	187	Overtime Pay	35,698	26,000	29,000	26,761	28,000
55120	189	Other Salaries & Wages	65,742	66,892	66,892	66,891	69,668
55120	196	In-Service Training	3,998	0	0	0	0
55120	201	Social Security	46,929	49,910	49,910	43,897	55,060
55120	204	State Retirement	86,878	85,570	85,570	78,295	89,420
55120	205	Employee And Dependent Insu	139,192	179,400	179,400	148,747	173,020
55120	209	Disability Insurance	1,182	1,280	1,280	1,152	1,330
55120	210	Unemployment Compensation	0	3,000	3,000	0	2,000
55120	212	Employer Medicare	10,975	11,680	11,680	10,266	12,880
55120	302	Advertising	326	500	500	500	12,000
55120	307	Communication	16,865	16,000	18,000	15,902	15,500
55120	320	Dues And Memberships	1,590	1,500	1,500	1,300	1,500
55120	334	Maintenance Agreements	16,319	18,000	16,000	15,114	18,500
55120	335	Maint. & Repair Serv. - Bldgs.	16,830	18,000	24,500	18,910	19,000
55120	338	Maint. & Repair Serv.-Vehicle	9,719	12,000	12,000	8,528	12,000
55120	340	Medical & Dental Services	0	250	250	0	200
55120	348	Postal Charges	238	265	265	127	265
55120	355	Travel	3,743	6,500	6,500	4,191	5,000
55120	357	Veterinary Services	1,141	2,500	2,500	1,335	3,000
55120	399	Other Contracted Services	75,350	76,500	75,500	75,000	76,500
55120	401	Animal Food And Supplies	10,267	11,500	11,500	10,360	18,000
55120	410	Custodial Supplies	11,521	16,000	15,000	12,731	17,000
55120	413	Drugs And Medical Supplies	59,315	78,900	96,150	89,061	100,000
55120	425	Gasoline	45,700	41,000	37,000	33,558	41,000
55120	435	Office Supplies	6,943	7,000	8,000	7,938	7,500
55120	451	Uniforms	2,327	4,000	4,000	3,980	3,500
55120	452	Utilities	46,355	55,000	59,000	54,245	55,000
55120	499	Other Supplies And Materials	9,743	10,500	14,671	13,458	10,500
55120	509	Refunds	401	750	750	180	700
55120	708	Communication Equipment	268	500	500	0	500
55120	709	Data Processing Equipment	4,743	18,000	22,000	20,771	25,600
55120	718	Motor Vehicles	44,497	22,500	22,015	20,462	23,000
55120	790	Other Equipment	37,874	22,000	34,760	34,719	26,500
Total Animal Services			\$1,484,162	\$1,575,373	\$1,618,569	\$1,451,990	\$1,713,986

Dental Health Program

55160	320	Dues And Memberships	\$400	\$400	\$400	\$400	\$400
55160	340	Medical And Dental Services	10,561	11,412	11,412	10,481	11,450
Total Dental Health Program			\$10,961	\$11,812	\$11,812	\$10,881	\$11,850

Nursing Home

55140	724	Site Development	\$4,891	\$0	\$0	\$0	\$0
Total Nursing Home			\$4,891	\$0	\$0	\$0	\$0

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
Alcohol And Drug Programs							
55170	310	Contracts W/Other Public Age	\$0	\$0	\$33,902	\$10,229	\$0
55170	355	Travel	0	0	4,000	268	0
55170	499	Other Supplies And Materials	0	0	41,900	13,642	0
55170	599	Other Charges	0	0	23,866	8,603	0
Total Alcohol And Drug Programs			\$0	\$0	\$103,668	\$32,742	\$0
Other Local Health Services							
55190	131	Medical Personnel	\$1,250,341	\$1,414,916	\$1,444,000	\$1,245,087	\$1,583,860
55190	186	Longevity Pay	5,925	6,675	6,800	6,350	6,625
55190	201	Social Security	74,805	88,140	89,950	74,481	98,620
55190	204	State Retirement	151,213	170,170	173,670	141,355	190,390
55190	205	Employee And Dependent Insu	316,098	400,730	409,060	315,413	437,060
55190	209	Disability Insurance	2,231	2,620	2,680	2,180	2,940
55190	212	Employer Medicare	17,494	20,620	21,040	17,419	23,070
55190	307	Communication	0	500	500	0	500
55190	355	Travel	18,593	20,000	20,000	16,283	20,000
55190	499	Other Supplies And Materials	0	13,100	13,100	0	13,100
55190	506	Liability Insurance	0	3,900	3,900	0	3,900
Total Other Local Health Services			\$1,836,700	\$2,141,371	\$2,184,700	\$1,818,568	\$2,380,065
Gen. Welfare Assistance							
55510	316	Contributions	\$51,000	\$53,550	\$53,550	\$53,550	\$53,550
Total Gen. Welfare Assistance			\$51,000	\$53,550	\$53,550	\$53,550	\$53,550
Sanitation & Waste Removal							
55710	312	Contracts W/Private Agencies	\$33,007	\$33,100	\$34,400	\$34,384	\$34,500
Total Sanitation & Waste Removal			\$33,007	\$33,100	\$34,400	\$34,384	\$34,500
Other Public Health & Wel.							
55900	340	Medical & Dental Services	\$15,600	\$15,600	\$15,600	\$15,600	\$15,600
55900	399	Other Contracted Services	251,220	240,000	286,000	269,200	260,000
55900	506	Liability Insurance	1,681	2,000	2,000	0	0
Total Other Public Health & Wel.			\$268,501	\$257,600	\$303,600	\$284,800	\$275,600
Adult Activities							
56100	316	Contributions	\$32,000	\$33,600	\$33,600	\$33,600	\$36,000
Total Adult Activities			\$32,000	\$33,600	\$33,600	\$33,600	\$36,000
Senior Citizens Assistance							
56300	316	Contributions	\$1,500	\$1,575	\$1,575	\$1,575	\$1,575
Total Senior Citizens Assistance			\$1,500	\$1,575	\$1,575	\$1,575	\$1,575
Libraries							
56500	316	Contributions	\$1,233,500	\$1,298,175	\$1,298,175	\$1,298,175	\$1,400,000
Total Libraries			\$1,233,500	\$1,298,175	\$1,298,175	\$1,298,175	\$1,400,000
Parks And Fair Boards							
56700	105	Supervisor/Director	\$31,000	\$32,000	\$32,000	\$32,000	\$33,200
56700	189	Other Salaries & Wages	165,313	180,000	180,000	176,974	195,000
56700	191	Board & Committee Members	2,850	3,000	3,000	2,500	3,000
56700	201	Social Security	10,426	13,330	13,330	11,127	14,340
56700	212	Employer Medicare	2,888	3,120	3,120	3,067	3,360
56700	316	Contributions	155,054	160,000	195,000	170,852	160,000

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
56700	335	Maint. & Repair Serv. - Bldgs.	0	1,500	500	0	1,500
56700	339	Matching Share	22,400	25,000	25,000	15,001	25,000
56700	348	Postal Charges	108	125	125	93	125
56700	355	Travel	2,112	2,500	2,500	2,162	2,500
56700	399	Other Contracted Services	39,970	50,000	50,000	49,259	50,000
56700	418	Equipment And Machinery Par	14,933	15,000	16,000	15,951	18,000
56700	435	Office Supplies	230	270	270	266	270
56700	499	Other Supplies & Materials	1,435	1,620	1,620	1,485	1,620
Total Parks And Fair Boards			\$448,719	\$487,465	\$522,465	\$480,737	\$507,915

Other Social, Cultural & Rec

56900	316	Contributions	551,053	474,726	493,326	493,326	529,642
Total Other Social, Cultural & Rec			\$551,053	\$474,726	\$493,326	\$493,326	529,642

Agri. Extension Service

57100	116	Teachers	\$41,359	\$42,081	\$46,651	\$46,644	\$48,581
57100	161	Secretary(S)	46,328	46,328	27,328	25,502	0
57100	169	Part-Time Personnel	0	0	18,346	16,211	46,800
57100	186	Longevity Pay	825	950	950	950	450
57100	189	Other Salaries & Wages	62,941	64,066	64,066	64,066	31,792
57100	191	Board & Committee Members	1,550	1,750	1,750	1,250	1,750
57100	201	Social Security	9,067	9,630	9,915	9,082	8,030
57100	204	State Retirement	19,194	18,370	18,370	15,300	9,680
57100	205	Employee And Dependent Insu	29,374	32,590	28,319	28,319	11,500
57100	209	Disability Insurance	278	290	290	226	150
57100	212	Employer Medicare	2,124	2,260	2,330	2,128	1,880
57100	302	Advertising	1,052	3,000	3,000	2,993	3,000
57100	307	Communications	2,546	5,000	5,000	2,649	3,500
57100	309	Contracts W/Government Ager	354,067	355,338	355,338	348,472	429,776
57100	317	Data Processing Services	264	1,000	1,000	264	500
57100	335	Maint. & Repair Serv. - Bldgs.	0	90,000	90,000	84,352	0
57100	348	Postal Charges	2,990	3,000	3,000	2,940	3,000
57100	399	Other Contracted Services	350	1,500	1,500	1,117	0
57100	420	Fertilizer, Lime, Chemicals &	1,956	2,000	2,000	0	2,000
57100	425	Gasoline	3,369	4,000	4,000	2,978	3,500
57100	435	Office Supplies	2,689	5,000	5,000	4,890	4,000
57100	452	Utilities	96,485	105,000	105,000	106,548	105,000
57100	499	Other Supplies And Materials	27,947	10,000	10,000	8,576	10,000
Total Agri. Extension Service			\$706,755	\$803,153	\$803,153	\$775,457	\$724,889

Soil Conservation

57500	103	Assistant(S)	\$39,963	\$40,661	\$40,661	\$26,543	\$34,988
57500	169	Part-Time Personnel	27,365	29,150	29,150	26,120	29,150
57500	186	Longevity Pay	375	400	400	400	0
57500	201	Social Security	4,095	4,360	4,360	3,206	3,980
57500	204	State Retirement	5,112	4,920	4,920	3,190	4,190
57500	205	Employee And Dependent Insu	11,585	12,800	12,800	8,390	10,920
57500	209	Disability Insurance	74	80	80	47	70
57500	212	Employer Medicare	958	1,020	1,020	750	940
57500	316	Contributions	15,000	15,000	15,000	15,000	15,000
Total Soil Conservation			\$104,527	\$108,391	\$108,391	\$83,646	\$99,238

Storm Water Management

57800	103	Assistant(S)	\$49,189	\$55,081	\$55,081	\$50,077	\$52,184
57800	169	Part-Time Personnel	10,628	16,000	19,715	15,748	31,600

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Actual	Original	Amended	Est & Bgt	Estimated
2014	Budget	Budget	Current Year	2016
	2015	2015	2015	

57800	186	Longevity Pay	0	0	0	0	75
57800	189	Other Salaries & Wages	29,925	37,914	37,914	37,914	39,526
57800	196	In-Service Training	1,350	2,000	2,000	365	3,500
57800	201	Social Security	5,523	6,760	6,991	6,230	7,650
57800	204	State Retirement	10,025	11,140	11,140	10,532	10,990
57800	205	Employee And Dependent Insu	11,911	16,940	19,730	19,711	25,020
57800	209	Disability Insurance	149	180	180	162	170
57800	212	Employer Medicare	1,292	1,590	1,644	1,457	1,790
57800	307	Communication	2,723	2,400	2,400	1,932	3,000
57800	312	Contracts W/Private Agencies	33,576	38,460	33,660	14,172	8,460
57800	320	Dues And Memberships	189	1,230	1,230	0	1,230
57800	348	Postal Charges	0	1,000	1,000	270	750
57800	349	Printing, Stationery & Forms	169	500	500	45	300
57800	355	Travel	731	1,500	1,500	0	1,500
57800	399	Other Contracted Services	0	2,400	2,950	2,945	2,400
57800	411	Data Processing Supplies	677	900	900	41	900
57800	425	Gasoline	3,350	5,000	5,000	4,298	6,500
57800	435	Office Supplies	2,195	1,500	1,500	1,454	1,500
57800	451	Uniforms	268	300	300	297	300
57800	499	Other Supplies And Materials	3,773	4,000	3,450	1,163	14,000
57800	709	Data Processing Equipment	1,575	0	800	697	750
Total Storm Water Management			\$169,218	\$206,795	\$209,585	\$169,510	\$214,095

Tourism

58110	316	Contributions	\$510,163	\$527,250	\$622,250	\$559,805	\$532,000
Total Tourism			\$510,163	\$527,250	\$622,250	\$559,805	\$532,000

Industrial Development

58120	310	Contracts W/Other Public Age	\$0	\$0	\$0	\$0	\$130,000
Total Industrial Development			\$0	\$0	\$0	\$0	\$130,000

Other Economic & Comm Development

58190	310	Contracts W/Other Public Age	\$4,200	\$7,200	\$7,200	\$0	\$19,800
58190	399	Other Contracted Services	15,860	112,800	112,800	0	310,200
Total Other Economic & Comm Development			\$20,060	\$120,000	\$120,000	\$0	\$330,000

Other Charges

58400	142	Mechanic	\$47,136	\$47,944	\$47,944	\$47,944	\$53,119
58400	149	Laborers	69,844	71,096	71,096	71,095	76,229
58400	186	Longevity Pay	775	825	825	825	950
58400	187	Overtime Pay	271	1,500	1,500	207	1,000
58400	201	Social Security	7,298	7,530	7,530	7,409	8,150
58400	204	State Retirement	14,958	14,530	14,530	14,373	15,720
58400	205	Employee And Dependent Insu	16,365	18,090	18,090	18,071	19,110
58400	209	Disability Insurance	216	230	230	219	240
58400	212	Employer Medicare	1,707	1,760	1,760	1,733	1,910
58400	307	Communications	1,002	1,100	1,100	1,066	1,200
58400	322	Evaluation And Testing	1,317	1,400	1,400	1,222	1,500
58400	334	Maintenance Agreements	0	800	800	0	2,497
58400	355	Travel	0	0	0	0	6,000
58400	418	Equipment & Machinery Parts	1,376	2,500	2,500	2,169	2,000
58400	425	Gasoline	5,155	5,400	5,400	4,043	4,500
58400	452	Utilities	19,725	22,000	22,000	20,516	22,000
58400	453	Vehicle Parts	25,929	30,000	30,000	21,560	32,000
58400	499	Other Supplies & Materials	8,587	11,000	11,000	9,165	11,000

Rutherford County, Tennessee

Fund 101 County General Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
58400	790	Other Equipment	0	4,500	4,500	4,309	0
Total Other Charges			\$221,661	\$242,205	\$242,205	\$225,926	\$259,125
Employee Benefits							
58600	205	Employee And Dependent Insu	\$0	\$75,000	\$57,660	\$0	\$75,000
58600	210	Unemployment Compensation	0	20,000	0	0	20,000
58600	299	Other Fringe Benefits	383,593	426,800	426,800	314,863	426,800
58600	513	Worker's Compensation Ins	1,176,500	276,500	276,500	276,500	276,500
Total Employee Benefits			\$1,560,093	\$798,300	\$760,960	\$591,363	\$798,300
Payments To Cities							
58700	309	Contracts W/Government Ager	\$2,058,331	\$1,975,000	\$2,015,220	\$2,015,189	\$2,016,000
Total Payments To Cities			\$2,058,331	\$1,975,000	\$2,015,220	\$2,015,189	\$2,016,000
Miscellaneous							
58900	425	Gasoline	\$0	\$100,000	\$15,950	\$0	\$100,000
58900	505	Judgments	1,300,000	800,000	800,000	800,000	800,000
58900	510	Trustee's Commission	1,077,455	1,078,400	1,108,400	1,100,092	1,085,000
Total Miscellaneous			\$2,377,455	\$1,978,400	\$1,924,350	\$1,900,092	\$1,985,000
Operating Transfers							
99100	590	Transfers To Other Funds	\$215,600	\$0	\$463,915	\$463,915	\$0
Total Operating Transfers			\$215,600	\$0	\$463,915	\$463,915	\$0
Total Expense/Appropriation			\$83,087,877	\$85,135,900	\$87,646,264	\$83,435,153	\$90,117,630

RUTHERFORD COUNTY TENNESSEE

2015-2016

Solid Waste & Sanitation Fund 116

The Solid Waste/Sanitation Fund is used to account for Rutherford County's demolition landfill and convenience center operations. The major sources of funding for this fund are situs sales tax and the host agency surcharges.



Solid Waste/Sanitation

Fund 116

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2016

	Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
REVENUES					
Local Taxes	\$1,456,977	\$1,440,000	\$1,900,000	\$2,022,578	\$1,680,000
Charges from Current Services	1,315,997	1,300,000	1,360,000	1,416,008	1,300,000
Other Local Revenues	420,928	325,000	282,300	414,142	335,000
State Revenue	366,153	339,100	400,288	346,054	389,100
Gov't & Citizen Groups	0	0	0	500	0
Total Revenue	\$3,560,055	\$3,404,100	\$3,942,588	\$4,199,282	\$3,704,100
EXPENDITURES					
Sanitation Educ/Inform.	\$135,349	\$151,345	\$153,225	\$135,881	\$155,919
Convenience Centers	2,125,683	2,739,037	2,739,037	2,072,052	2,895,330
Other Waste Collection	94,401	284,612	284,612	186,337	264,889
Landfill Oper. & Maintenance	597,062	956,609	956,729	615,349	825,287
Postclosure Care Costs	270,366	310,000	310,000	247,992	245,000
Employee Benefits	27,190	30,025	28,025	25,000	30,025
Miscellaneous	51,950	55,580	60,880	59,039	58,580
Total Expense/Appropriation	\$3,302,001	\$4,527,208	\$4,532,508	\$3,341,650	\$4,475,030

Revenues over (under Expenditures) \$ 857,632

Estimated Revenues over (under) Appropriations \$ (770,930)

Un/Assigned Fund Balance July 1	\$ 4,916,630	\$ 5,773,490
Adjustments to Un/Assigned Fund Balance	(772)	
Change to Un/Assigned Fund Balance	<u>857,632</u>	<u>(770,930)</u>
Un/Assigned Fund Balance June 30	<u>\$ 5,773,490</u>	<u>\$ 5,002,560</u>

RUTHERFORD COUNTY, TENNESSEE

Fund 116 Solid Waste/Sanitation

Statement of Revenues

Fiscal Year Ending June 30, 2016

Account Number	Audited 2014 Revenues	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Commission Approved 2016
Actual/Estimated					
Local Taxes					
40210 Local Option Sales Tax	\$1,456,977	\$1,440,000	\$1,900,000	\$2,022,578	\$1,680,000
Total Local Taxes	<u>\$1,456,977</u>	<u>\$1,440,000</u>	<u>\$1,900,000</u>	<u>\$2,022,578</u>	<u>\$1,680,000</u>
Charges from Current Services					
43110 Tipping Fees	\$465,703	\$450,000	\$450,000	\$494,530	\$450,000
43112 Surcharge - Host Agency	850,294	850,000	910,000	921,478	850,000
Total Charges from Current Services	<u>\$1,315,997</u>	<u>\$1,300,000</u>	<u>\$1,360,000</u>	<u>\$1,416,008</u>	<u>\$1,300,000</u>
Other Local Revenues					
44145 Sale Of Recycled Materials	\$357,401	\$325,000	\$282,300	\$315,367	\$335,000
44170 Miscellaneous Refunds	0	0	0	775	0
44530 Sale Of Equipment	63,527	0	0	98,000	0
Total Other Local Revenues	<u>\$420,928</u>	<u>\$325,000</u>	<u>\$282,300</u>	<u>\$414,142</u>	<u>\$335,000</u>
State Revenue					
46170 Solid Waste Grants	\$9,974	\$10,000	\$23,188	\$23,188	\$10,000
46430 Litter Program	95,100	95,100	95,100	94,176	95,100
46990 Other State Revenues	261,079	234,000	282,000	228,690	284,000
Total State Revenue	<u>\$366,153</u>	<u>\$339,100</u>	<u>\$400,288</u>	<u>\$346,054</u>	<u>\$389,100</u>
Other Government & Citizen Groups					
48130 Contributions	\$0	\$0	\$0	\$500	\$0
Total Gov't & Citizen Groups	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$500</u>	<u>\$0</u>
Total Revenues	<u><u>\$3,560,055</u></u>	<u><u>\$3,404,100</u></u>	<u><u>\$3,942,588</u></u>	<u><u>\$4,199,282</u></u>	<u><u>\$3,704,100</u></u>

Rutherford County, Tennessee

Fund 116 Solid Waste/Sanitation

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Sanitation Educ/Inform.

			Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
55720	149	Laborers	\$27,358	\$27,858	\$27,858	\$27,407	\$29,036
55720	169	Part-Time Personnel	13,551	15,300	15,225	11,222	15,300
55720	186	Longevity Pay	175	200	275	275	225
55720	187	Overtime Pay	113	900	900	293	900
55720	189	Other Salaries & Wages	42,111	42,787	42,787	42,787	44,578
55720	201	Social Security	4,968	5,400	5,400	4,758	5,590
55720	204	State Retirement	8,837	8,590	8,590	8,300	8,950
55720	205	Employee And Dependent Insu	15,902	17,650	17,650	17,372	18,640
55720	209	Disability Insurance	128	140	140	128	140
55720	210	Unemployment Compensation	0	0	3,380	3,358	0
55720	212	Employer Medicare	1,162	1,270	1,270	1,113	1,310
55720	355	Travel	0	250	250	150	250
55720	425	Gasoline	13,097	17,000	15,500	8,620	17,000
55720	429	Instructional Supp & Mat	2,460	2,000	2,000	1,625	2,000
55720	499	Other Supplies And Materials	5,487	12,000	12,000	8,473	12,000
Total Sanitation Educ/Inform.			\$135,349	\$151,345	\$153,225	\$135,881	\$155,919

Convenience Centers

55732	105	Supervisor/Director	\$70,430	\$71,665	\$71,665	\$71,665	\$76,882
55732	141	Foremen	42,304	43,034	43,034	43,034	44,836
55732	147	Truck Drivers	437,524	480,402	465,152	379,389	459,438
55732	149	Laborers	375,743	414,550	414,550	392,327	434,000
55732	162	Clerical Personnel	36,304	36,932	36,932	36,932	70,184
55732	167	Maintenance Personnel	0	36,269	37,519	37,377	42,285
55732	186	Longevity Pay	2,250	2,625	2,625	2,625	2,725
55732	187	Overtime Pay	19,598	25,000	39,000	31,087	25,000
55732	201	Social Security	59,291	68,850	68,850	59,702	71,640
55732	204	State Retirement	76,314	83,310	83,310	71,504	86,350
55732	205	Employee And Dependent Insu	168,453	198,900	198,900	171,251	204,790
55732	209	Disability Insurance	1,056	1,240	1,240	1,040	1,290
55732	212	Employer Medicare	13,867	16,110	16,110	13,963	16,760
55732	302	Advertising	1,074	5,000	5,000	3,256	20,000
55732	307	Communication	16,432	14,000	19,000	19,122	18,000
55732	312	Contracts W/Private Agencies	12,999	16,000	16,000	12,764	16,000
55732	321	Engineering Services	0	0	0	0	15,000
55732	322	Evaluation And Testing	0	1,250	1,655	1,652	1,250
55732	335	Maint. & Repair Serv. - Bldgs.	1,650	15,000	10,000	5,437	15,000
55732	336	Maint. & Repair Serv. - Equip.	23,224	35,000	55,000	33,226	35,000
55732	338	Maint & Repair Service - Vehi	89,168	130,000	129,595	56,023	100,000
55732	348	Postal Charges	18	100	100	28	100
55732	351	Rentals	8,700	10,000	10,000	9,000	10,000
55732	353	Towing Services	795	3,000	3,000	460	3,000
55732	355	Travel	1,871	2,000	2,000	1,873	2,500
55732	402	Asphalt	0	60,000	60,000	0	60,000
55732	409	Crushed Stone	741	5,000	5,000	721	5,000
55732	412	Diesel Fuel	261,567	290,000	290,000	172,372	300,000
55732	418	Equipment & Machinery Parts	30,884	70,000	70,000	39,649	100,000
55732	425	Gasoline	6,516	16,000	16,000	3,610	16,000
55732	433	Lubricants	6,736	8,000	8,000	5,312	10,000
55732	435	Office Supplies	251	1,000	1,000	289	1,000
55732	450	Tires And Tubes	66,648	80,000	80,000	59,430	85,000
55732	451	Uniforms	6,440	9,000	9,000	6,565	9,000
55732	452	Utilities	20,998	18,300	18,300	19,092	18,300

Rutherford County, Tennessee

Fund 116 Solid Waste/Sanitation

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
55732	467	Fencing	4,585	10,000	10,000	80	10,000
55732	499	Other Supplies And Materials	10,938	18,000	18,000	11,279	18,000
55732	708	Communication Equipment	560	1,000	1,000	985	1,000
55732	709	Data Processing Equipment	0	2,500	2,500	2,560	2,500
55732	718	Motor Vehicles	215,996	275,000	275,000	273,591	137,500
55732	724	Site Development	7,817	125,000	125,000	19,780	200,000
55732	733	Solid Waste Equipment	25,941	40,000	20,000	2,000	150,000
Total Convenience Centers			\$2,125,683	\$2,739,037	\$2,739,037	\$2,072,052	\$2,895,330

Other Waste Collection

55739	149	Laborers	\$26,100	\$26,552	\$26,552	\$26,552	\$27,665
55739	169	Part-Time Personnel	32,492	44,050	44,050	41,532	65,934
55739	187	Overtime Pay	400	1,500	1,500	316	1,500
55739	201	Social Security	3,618	4,480	4,480	4,199	5,900
55739	204	State Retirement	3,355	3,360	3,360	3,215	3,500
55739	205	Employee And Dependent Insu	5,692	6,370	6,370	6,360	6,750
55739	209	Disability Insurance	48	50	50	49	60
55739	212	Employer Medicare	846	1,050	1,050	982	1,380
55739	307	Communication	362	800	800	362	800
55739	312	Contracts W/Private Agencies	3,910	150,000	150,000	95,631	125,000
55739	336	Maint. & Repair Serv. - Equip.	305	2,400	2,400	0	2,400
55739	399	Other Contracted Services	8,952	5,000	5,000	4,549	5,000
55739	499	Other Supplies And Materials	2,171	4,000	4,000	2,340	4,000
55739	724	Site Development	6,150	15,000	15,000	250	15,000
55739	733	Solid Waste Equipment	0	20,000	20,000	0	0
Total Other Waste Collection			\$94,401	\$284,612	\$284,612	\$186,337	\$264,889

55754	142	Mechanic(S)	\$39,099	\$39,777	\$39,777	\$39,776	\$42,643
55754	149	Laborers	0	67,688	2,688	0	0
55754	162	Clerical Personnel	31,616	32,184	32,184	26,985	33,534
55754	186	Longevity Pay	300	400	400	400	450
55754	187	Overtime Pay	2,023	10,000	10,000	2,088	3,000
55754	201	Social Security	4,215	9,310	9,310	4,012	4,940
55754	204	State Retirement	9,246	17,970	17,970	8,289	9,540
55754	205	Employee And Dependent Insu	29,945	53,740	53,740	28,254	24,770
55754	209	Disability Insurance	131	260	260	130	150
55754	210	Unemployment Compensation	0	0	120	119	0
55754	212	Employer Medicare	986	2,180	2,180	938	1,160
55754	302	Advertising	390	1,000	1,000	189	1,000
55754	307	Communication	2,801	4,100	4,100	3,184	4,100
55754	312	Contracts W/Private Agencies	181,577	200,000	295,000	212,647	250,000
55754	321	Engineering Services	17,861	30,000	30,000	14,952	35,000
55754	336	Maint. & Repair Serv. - Equip.	1,934	10,000	10,000	6,351	10,000
55754	338	Maint & Repair Service - Vehi	0	2,000	2,000	153	2,000
55754	348	Postal Charges	17	100	100	8	100
55754	351	Rentals	1,325	4,000	4,000	1,239	4,000
55754	355	Travel	946	2,000	2,000	645	2,000
55754	359	Disposal Fees	233,000	333,000	333,000	210,638	300,000
55754	409	Crushed Stone	10,313	20,000	20,000	12,000	20,000
55754	411	Data Processing Supplies	1,685	2,500	2,500	1,864	2,500
55754	412	Diesel Fuel	7,210	30,000	15,000	4,230	15,000
55754	417	Equipment Parts - Light	328	1,500	1,500	38	1,500
55754	418	Equipment & Machinery Parts	4,242	40,000	25,000	20,718	20,000

Rutherford County, Tennessee

Fund 116 Solid Waste/Sanitation

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
55754	420	Fertilizer, Lime, Chemicals &	513	15,000	14,000	180	10,000
55754	424	Garage Supplies	0	1,500	1,500	0	1,500
55754	425	Gasoline	0	1,500	1,500	620	1,500
55754	433	Lubricants	1,099	3,000	3,000	1,604	3,000
55754	446	Small Tools	0	1,000	1,000	999	1,000
55754	450	Tires And Tubes	0	2,000	2,000	0	2,000
55754	451	Uniforms	1,921	3,900	3,900	2,654	3,900
55754	452	Utilities	7,747	8,000	9,000	7,351	8,000
55754	453	Vehicle Parts	0	1,500	1,500	0	1,500
55754	467	Fencing	0	1,500	1,500	0	1,500
55754	499	Other Supplies And Materials	4,592	4,000	4,000	2,094	4,000
Total Landfill Oper. & Maintenance			\$597,062	\$956,609	\$956,729	\$615,349	\$825,287
Postclosure Care Costs							
55770	312	Contracts W/Private Agencies	\$172,736	\$200,000	\$200,000	\$196,594	\$150,000
55770	321	Engineering Services	28,348	35,000	35,000	28,501	35,000
55770	359	Disposal Fees	0	2,000	2,000	0	2,000
55770	366	Contracts For Postclosure Care	50,514	20,000	20,000	10,440	20,000
55770	409	Crushed Stone	0	3,000	3,000	0	3,000
55770	420	Fertilizer, Lime, Chemicals &	2,450	15,000	15,000	2,025	10,000
55770	463	Testing	12,072	20,000	20,000	10,432	20,000
55770	499	Other Supplies And Materials	4,246	15,000	15,000	0	5,000
Total Postclosure Care Costs			\$270,366	\$310,000	\$310,000	\$247,992	\$245,000
Employee Benefits							
58600	210	Unemployment Compensation	\$0	\$2,000	\$0	\$0	\$2,000
58600	299	Other Fringe Benefits	3,150	3,025	3,025	0	3,025
58600	513	Worker's Compensation Ins	24,040	25,000	25,000	25,000	25,000
Total Employee Benefits			\$27,190	\$30,025	\$28,025	\$25,000	\$30,025
Miscellaneous							
58900	502	Building And Contents Insuran	\$3,215	\$3,380	\$3,380	\$3,230	\$3,380
58900	505	Judgments	11,000	11,000	11,000	11,000	11,000
58900	506	Liability Insurance	7,748	8,200	8,200	8,043	8,200
58900	510	Trustee's Commission	29,987	33,000	38,300	36,766	36,000
Total Miscellaneous			\$51,950	\$55,580	\$60,880	\$59,039	\$58,580
Total Expense/Appropriation			\$3,302,001	\$4,527,208	\$4,532,508	\$3,341,650	\$4,475,030

RUTHERFORD COUNTY TENNESSEE

2015-2016

Ambulance Fund 118

The Ambulance Fund was created in 2009 by the Board of Commissioners of Rutherford County to account solely for the financial operations of the Ambulance Service. In previous years, the ambulance service operations were budgeted and accounted for within the General Fund. While the Ambulance Service generates revenues through patient charges, an additional 6.61 cents of the property tax is needed to help provide sufficient revenues to cover their appropriations. Currently there are 12 ambulance stations located within the county to serve all county residents.

Ambulance

Fund 118

Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2016

	Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
REVENUES					
Local Taxes	\$3,728,597	\$3,681,679	\$3,749,479	\$3,764,773	\$4,360,379
Charges from Current Services	6,667,296	6,245,412	6,648,412	6,985,574	6,830,000
Other Local Revenues	13,630	1,500	13,500	16,430	1,500
Other Government & Citizen Groups	55,000	0	135,000	131,928	0
Total Revenue	\$10,464,523	\$9,928,591	\$10,546,391	\$10,898,705	\$11,191,879
EXPENDITURES					
Ambulance	\$12,255,440	\$11,869,875	\$12,124,050	\$11,554,606	\$12,361,366
Total Expense/Appropriation	\$12,255,440	\$11,869,875	\$12,124,050	\$11,554,606	\$12,361,366

Revenues over (under Expenditures) \$ (655,901)

Estimated Revenues over (under) Appropriations \$ (1,169,487)

Un/Assigned Fund Balance July 1	\$ 3,883,417	\$ 3,108,796
Adjustments to Un/Assigned Fund Balance	(118,720)	
Change to Un/Assigned Fund Balance	<u>(655,901)</u>	<u>(1,169,487)</u>
Un/Assigned Fund Balance June 30	<u>\$ 3,108,796</u>	<u>\$ 1,939,309</u>

RUTHERFORD COUNTY, TENNESSEE

Fund 118 Ambulance Service

Statement of Revenues

Fiscal Year Ending June 30, 2016

Account Number	Audited 2014 Revenues	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Commission Approved 2016
Actual/Estimated					
Local Taxes					
40110 Current Property Tax	\$3,480,046	\$3,492,637	\$3,546,637	\$3,551,856	\$4,141,630
40120 Trustee's Collect. - Prior Yr.	58,650	45,000	49,500	49,648	53,680
40130 Circuit Clerk/Clerk & Mast. Co	71,612	36,000	48,000	40,566	46,360
40140 Interest And Penalty	17,392	11,000	11,000	11,142	12,200
40150 Pick-Up Taxes	6,405	6,700	4,000	3,992	6,100
40161 Payments In Lieu Of Taxes-Tva	328	342	342	342	369
40270 Business Tax	94,164	90,000	90,000	107,227	100,040
Total Local Taxes	\$3,728,597	\$3,681,679	\$3,749,479	\$3,764,773	\$4,360,379
Charges from Current Services					
43120 Patient Charges	\$6,537,023	\$6,118,156	\$6,523,156	\$6,849,756	\$6,700,000
43130 Past Due Collections - Ambulan	46,399	42,256	50,256	55,390	45,000
43990 Other Charges For Services	83,874	85,000	75,000	80,428	85,000
Total Charges from Current Services	\$6,667,296	\$6,245,412	\$6,648,412	\$6,985,574	\$6,830,000
Other Local Revenues					
44130 Sale Of Materials And Supplies	\$1,630	\$1,500	\$1,500	\$1,930	\$1,500
44570 Contributions & Gifts	12,000	0	12,000	14,500	0
Total Other Local Revenues	\$13,630	\$1,500	\$13,500	\$16,430	\$1,500
Other Government & Citizen Groups					
48130 Contributions	\$55,000	\$0	\$135,000	\$131,928	\$0
Total Other Gov't & Citizen Groups	\$55,000	\$0	\$135,000	\$131,928	\$0
Total Revenues	\$10,464,523	\$9,928,591	\$10,546,391	\$10,898,705	\$11,191,879

Rutherford County, Tennessee

Fund 118 Ambulance Service

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Ambulance/Emergency Medical

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
Ambulance/Emergency Medical							
55130	101	County Official/Administrative	\$89,220	\$90,782	\$91,236	\$91,236	\$98,317
55130	105	Supervisor/Director	1,262,224	1,273,410	1,278,410	1,277,089	1,329,887
55130	119	Accountants/Bookkeepers	209,990	209,375	202,375	201,293	209,728
55130	133	Paraprofessionals	3,848,065	4,014,962	3,961,508	3,938,176	4,112,605
55130	148	Dispatchers/Radio Operators	415,990	426,387	411,387	400,274	435,516
55130	167	Maintenance Personnel	30,507	31,049	31,049	31,049	32,372
55130	169	Part-Time Personnel	430,000	350,000	350,000	349,883	400,000
55130	186	Longevity Pay	30,700	32,625	32,625	32,200	33,200
55130	187	Overtime Pay	208,178	209,856	288,206	272,042	225,000
55130	196	In-Service Training	45,253	40,526	40,526	38,994	40,526
55130	201	Social Security	391,909	411,590	412,110	395,020	426,360
55130	204	State Retirement	769,609	752,730	753,730	746,554	775,260
55130	205	Employee And Dependent Insu	1,211,920	1,357,160	1,357,160	1,281,185	1,343,990
55130	209	Disability Insurance	8,267	11,190	11,190	8,137	11,510
55130	210	Unemployment Compensation	407	0	8,000	6,050	0
55130	212	Employer Medicare	91,656	96,260	96,390	92,383	99,720
55130	299	Other Fringe Benefits	22,113	20,350	20,350	0	20,350
55130	307	Communication	126,419	126,825	126,825	111,415	126,825
55130	312	Contracts W/Private Agencies	51,511	128,100	110,100	47,656	128,100
55130	322	Evaluation And Testing	3,090	10,000	10,000	7,338	8,000
55130	335	Maint. & Repair Serv. - Bldgs.	30,038	60,000	51,500	46,601	65,000
55130	338	Maint. & Repair Serv. - Vehicl	174,636	200,000	200,000	151,052	200,000
55130	340	Medical & Dental Services	13,100	13,100	13,100	13,100	13,100
55130	347	Pest Control	5,268	5,868	5,868	5,866	5,868
55130	348	Postal Charges	1,547	4,000	4,000	760	2,000
55130	349	Printing, Stationery & Forms	1,205	2,000	2,000	1,200	2,000
55130	355	Travel	3,339	7,000	7,000	4,943	7,000
55130	399	Other Contracted Services	334,426	381,335	364,335	334,670	381,885
55130	410	Custodial Supplies	12,501	16,000	16,000	14,014	18,000
55130	411	Data Processing Supplies	6,636	14,250	14,250	6,910	14,250
55130	413	Drugs And Medical Supplies	295,344	330,000	340,000	301,115	356,000
55130	425	Gasoline	223,547	250,000	227,000	182,238	250,000
55130	429	Instructional Supp & Mat	7,416	9,050	9,050	6,550	9,050
55130	435	Office Supplies	10,804	19,650	19,650	12,201	19,650
55130	451	Uniforms	43,279	60,000	60,000	53,821	60,000
55130	452	Utilities	107,473	119,520	109,520	104,548	124,980
55130	499	Other Supplies And Materials	31,485	54,200	54,200	45,859	57,200
55130	505	Judgments	60,000	63,000	63,000	63,000	63,000
55130	509	Refunds	50,797	40,000	50,000	46,330	40,000
55130	510	Trustee's Commission	138,163	135,000	140,175	144,479	142,500
55130	513	Worker's Compensation Insura	0	0	0	0	50,000
55130	524	In Service/Staff Development	22,589	12,725	16,725	13,445	12,725
55130	599	Other Charges	60,565	70,000	70,000	67,435	70,000
55130	707	Building Improvements	0	0	0	0	6,000
55130	708	Communication Equipment	259,436	9,600	9,600	0	16,200
55130	709	Data Processing Equipment	36,663	41,600	166,600	109,621	46,140
55130	718	Motor Vehicles	452,144	322,000	322,000	320,937	403,500
55130	735	Health Equipment	321,007	36,800	36,800	17,437	68,052
55130	790	Other Equipment	55,004	0	0	0	0
99100	590	Transfers To Other Funds	250,000	0	158,500	158,500	0
Total Expense/Appropriation			\$12,255,440	\$11,869,875	\$12,124,050	\$11,554,606	\$12,361,366

RUTHERFORD COUNTY TENNESSEE

2015-2016

Industrial Development Fund 119

The Industrial/Economic Development Fund is used to account for the operations of the Smyrna Airport properties. Interest earned on the long-term receivables is the funding source for this fund.



Industrial/Economic Development

Fund 119

Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2016

	Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
REVENUES					
Other Local Revenues					
44110 Interest Earned	\$13,392	\$72,114	\$72,114	\$92,105	\$87,561
44170 Miscellaneous Refunds	70,000	0	0	0	0
Total Other Local Revenues	\$83,392	\$72,114	\$72,114	\$92,105	\$87,561
Other Sources					
49100 Bonds Issued	\$2,500,000	\$0	\$0	\$0	\$0
Total Other Sources	\$2,500,000	\$0	\$0	\$0	\$0
Total Revenues	\$2,583,392	\$72,114	\$72,114	\$92,105	\$87,561

EXPENDITURES					
Industrial Development					
58120 310 Contracts W/Other Public Age	\$130,000	\$130,000	\$130,000	\$130,000	\$0
58120 316 Contributions	96,500	96,500	96,500	96,500	96,500
58120 510 Trustee's Commission	134	730	730	921	880
58120 590 Transfers To Other Funds	0	65,647	65,647	65,194	81,775
Total Industrial Development	\$226,634	\$292,877	\$292,877	\$292,615	\$179,155
Payments To Cities					
58700 309 Contracts W/Government Age	\$17,030	\$17,030	\$17,030	\$17,030	\$17,030
Total Payments To Cities	\$17,030	\$17,030	\$17,030	\$17,030	\$17,030
Total Expense/Appropriation	\$243,664	\$309,907	\$309,907	\$309,645	\$196,185

Revenues over (under Expenditures) \$ (217,540)

Estimated Revenues over (under) Appropriations \$ (108,624)

Un/Assigned Fund Balance July 1	\$ 479,615	\$ 275,364
Adjustments to Un/Assigned Fund Balance	13,289	
Change to Un/Assigned Fund Balance	(217,540)	(108,624)
Un/Assigned Fund Balance June 30	<u>\$ 275,364</u>	<u>\$ 166,740</u>

RUTHERFORD COUNTY TENNESSEE

2015-2016

Asset Forfeiture Fund

Special Purpose

121

The Department of Justice Asset Forfeiture Program is a nationwide law enforcement initiative that removes the tools of crime from criminal organizations, deprives wrongdoers of the proceeds of their crimes, recovers property that may be used to compensate victims, and deters crime. Federal law authorizes the Attorney General to Share federally forfeited property with participating state and local law enforcement agencies. Revenues in the Asset Forfeiture Funds are from those shared proceeds.



Special Purpose
Fund 121
Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2016

	Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
REVENUES					
Other Local Revenues					
44110 Interest Earned	\$45	\$0	\$0	\$66	\$0
Total Other Local Revenues	\$45	\$0	\$0	\$66	\$0
Federal Revenue					
44170 Asset Forfeiture Funds	\$140,251	\$0	\$104,750	\$104,751	\$0
Total Federal Revenue	\$140,251	\$0	\$104,750	\$104,751	\$0
Total Revenues	\$140,296	\$0	\$104,750	\$104,817	\$0

EXPENDITURES					
Sheriff's Department					
54110 196 In-Service Training	\$12,800	\$0	\$0	\$0	\$0
54110 319 Confidential Drug Enforcemen	68,066	0	62,319	43,000	10,000
54110 335 Maint. & Repair Serv. - Bldgs.	0	0	5,000	2,400	0
54110 338 Maint. & Repair Serv. - Vehicl	4,107	0	2,500	0	0
54110 429 Instructional Supp & Mat	0	0	5,639	1,090	0
54110 431 Law Enforcement Supplies	776	0	2,500	0	0
54110 451 Uniforms	1,753	0	1,500	0	0
54110 499 Other Supplies And Materials	0	0	5,000	2,000	0
54110 709 Data Processing Equipment	1,160	0	17,500	16,812	0
54110 716 Law Enforcement Equipment	0	0	10,563	7,160	0
54110 718 Motor Vehicles	15,198	0	0	0	0
54110 790 Other Equipment	18,424	5,000	44,118	18,368	0
Total Expense/Appropriation	\$122,284	\$5,000	\$156,639	\$90,830	\$10,000

Revenues over (under Expenditures)	\$	13,987	
Estimated Revenues over (under) Appropriations	\$	(10,000)	
Restricted Fund Balance July 1	\$	52,636	\$ 66,623
Change to Committed/Restricted Fund Balance		13,987	(10,000)
Un/Assigned Fund Balance June 30	\$	66,623	\$ 56,623

RUTHERFORD COUNTY TENNESSEE

2015-2016

Drug Fund 122

Effective July 1, 1997, the Tennessee General Assembly enacted Chapter 56, Public Acts of 1997, which reclassified the Drug Control Fund from an Expendable Trust Fund to a Special Revenue Fund. This legislation requires adoption of a budget for this fund. Revenues are primarily generated from fines and proceeds from confiscated property. Funds can only be expended for the following purposes: (1) local drug enforcement program; (2) local drug education programs; (3) local drug treatment program; and (4) nonrecurring general law enforcement expenditures.



Drug Control Fund

Fund 122

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2016

	Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
REVENUES					
Fines, Forfeitures & Penalties					
42140 Drug Control Fines	\$90,751	\$85,000	\$66,000	\$68,868	\$80,000
42340 Drug Control Fines	128,129	130,000	60,000	75,851	70,000
42910 Proceeds From Confiscated Prop	352,357	250,000	315,000	363,666	250,000
Total Fines, Forfeitures & Penalties	\$571,237	\$465,000	\$441,000	\$508,385	\$400,000
Charges from Current Services					
43190 Other General Service Charges	\$0	\$0	\$0	\$2,100	\$0
Total Charges from Current Services	\$0	\$0	\$0	\$2,100	\$0
Other Local Revenues					
44110 Investment Income	\$791	\$600	\$800	\$802	\$600
44530 Sale Of Equipment	104,095	0	25,000	68,465	0
Total Other Local Revenues	\$104,886	\$600	\$25,800	\$69,267	\$600
Other Sources					
49700 Insurance Recovery	\$3,427	\$0	\$0	\$0	\$0
Total Other Sources	\$3,427	\$0	\$0	\$0	\$0
Total Revenues	\$679,550	\$465,600	\$466,800	\$579,752	\$400,600

EXPENDITURES					
Drug Enforcement					
54150 196 In-Service Training	\$20,725	\$30,000	\$45,000	\$32,353	\$45,000
54150 319 Confidential Drug Enforcemen	150,000	150,000	150,000	150,000	150,000
54150 338 Maint. & Repair Serv. - Vehicl	18,227	20,000	30,000	13,512	25,000
54150 357 Veterinary Services	0	6,500	6,500	0	0
54150 401 Animal Food & Supplies	680	7,000	7,000	0	0
54150 431 Law Enforcement Supplies	2,020	2,500	7,500	3,906	7,500
54150 451 Uniforms	994	2,500	2,500	69	2,000
54150 499 Other Supplies And Materials	12,900	20,000	20,000	14,828	30,000
54150 510 Trustee's Commission	5,752	4,660	4,710	5,052	4,660
54150 599 Other Charges	0	20,000	20,000	5,350	20,000
54150 707 Building Improvements	198,238	0	10,000	3,187	10,000
54150 709 Data Processing Equipment	0	0	30,000	17,819	30,000
54150 716 Law Enforcement Equipment	113,045	25,000	135,000	123,948	60,000
54150 718 Motor Vehicles	93,931	0	60,000	59,414	60,000
Total Drug Enforcement	\$616,512	\$288,160	\$528,210	\$429,438	\$444,160
Operating Transfers					
99100 590 Transfers To Other Funds	\$100,000	\$60,000	\$60,000	\$60,000	\$145,000
Total Operating Transfers	\$100,000	\$60,000	\$60,000	\$60,000	\$145,000
Total Expense/Appropriation	\$716,512	\$348,160	\$588,210	\$489,438	\$589,160

Revenues over (under Expenditures) \$ 90,314

Estimated Revenues over (under) Appropriations \$ (188,560)

Restricted Fund Balance July 1 \$ 825,894 \$ 914,268

Other Change to Fund Balance (1,940)

Change to Committed/Restricted Fund Balance 90,314 (188,560)

Un/Assigned Fund Balance June 30 \$ 914,268 \$ 725,708

RUTHERFORD COUNTY TENNESSEE

2015-2016

Road & Bridge Fund Highway/Public Works 131

The Highway Fund is used to account for transactions of the highway department and public works department. The major source of revenue is generated through the locally levied wheel tax and the state gasoline tax.



Highway/Public Works Fund

Fund 131

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2016

	Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
REVENUES					
Local Taxes	\$4,720,729	\$4,552,347	\$4,978,342	\$5,077,214	\$4,761,615
Other Local Revenues	\$70,242	\$45,000	\$68,000	\$34,077	\$45,000
State Revenue	\$3,797,688	\$4,032,000	\$4,567,513	\$4,700,282	\$4,056,000
Other Sources	\$2,996	\$0	\$17,413	\$21,988	\$0
Total Revenue	\$8,591,655	\$8,629,347	\$9,631,268	\$9,833,561	\$8,862,615
EXPENDITURES					
Administration	\$666,981	\$711,019	\$745,519	\$704,508	\$756,244
Highway & Bridge Maint.	5,115,964	5,853,100	5,598,100	5,088,744	5,602,070
Operation & Maint. Of Equip.	1,051,303	1,176,510	1,176,510	884,696	1,203,625
Other Charges	380,077	571,065	571,065	410,287	586,840
Employee Benefits	181,282	212,510	212,510	180,437	221,905
Capital Outlay	294,426	724,860	1,531,160	1,353,747	409,860
Total Expense/Appropriation	\$7,690,033	\$9,249,064	\$9,834,864	\$8,622,419	\$8,780,544

Revenues over (under Expenditures) \$ 1,211,142

Estimated Revenues over (under) Appropriations \$ 82,071

Committed/Unassigned Fund Balance July 1	\$ 9,222,449	\$ 10,433,591
Change to Un/Assigned Fund Balance	<u>1,211,142</u>	<u>82,071</u>
Un/Assigned Fund Balance June 30	<u>\$ 10,433,591</u>	<u>\$ 10,515,662</u>

RUTHERFORD COUNTY, TENNESSEE

Fund 131 Highway/Public Works Fund

Statement of Revenues

Fiscal Year Ending June 30, 2016

Account Number	Audited 2014 Revenues	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Commission Approved 2016
Actual/Estimated					
Local Taxes					
40110 Current Property Tax	\$769,995	\$780,270	\$783,270	\$785,808	\$789,479
40120 Trustee's Collect. - Prior Yr.	9,950	10,000	10,975	10,984	10,340
40130 Circuit Clerk/Clerk & Mast. Co	12,148	8,000	10,000	8,975	8,930
40140 Interest And Penalty	3,048	2,500	2,450	2,465	2,350
40150 Pick-Up Taxes	1,247	1,500	870	883	1,175
40161 Payments In Lieu Of Taxes-Tva	75	77	77	76	71
40210 Local Option Sales Tax	485,659	480,000	635,700	674,193	560,000
40240 Wheel Tax	3,090,218	2,985,000	3,180,000	3,224,310	3,090,000
40270 Business Tax	20,833	20,000	20,000	23,723	19,270
40280 Mineral Severance Tax	327,556	265,000	335,000	345,797	280,000
Total Local Taxes	\$4,720,729	\$4,552,347	\$4,978,342	\$5,077,214	\$4,761,615
Other Local Revenues					
44110 Investment Income	\$11,539	\$15,000	\$13,000	\$13,850	\$15,000
44130 Sale Of Materials & Supplies	58,703	30,000	25,000	20,227	30,000
44170 Miscellaneous Refunds	0	0	30,000	0	0
Total Other Local Revenues	\$70,242	\$45,000	\$68,000	\$34,077	\$45,000
State Revenue					
46410 Bridge Program	\$0	\$51,000	\$0	\$0	\$75,000
46420 State Aid Program	11,319	280,000	837,300	832,799	280,000
46810 Flood Control	0	11,500	15,713	34,414	11,500
46920 Gasoline & Motor Fuel Tax	3,596,888	3,500,000	3,525,000	3,643,588	3,500,000
46930 Gasoline Inspection Fees	189,481	189,500	189,500	189,481	189,500
Total State Revenue	\$3,797,688	\$4,032,000	\$4,567,513	\$4,700,282	\$4,056,000
Other Sources					
49700 Insurance Recovery	\$2,996	\$0	\$17,413	\$21,988	\$0
Total Other Sources	\$2,996	\$0	\$17,413	\$21,988	\$0
Total Revenues	\$8,591,655	\$8,629,347	\$9,631,268	\$9,833,561	\$8,862,615

Rutherford County, Tennessee

Fund 131 Highway/Public Works Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Administration

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
61000	101	County Official/Administrative	\$120,489	\$124,549	\$124,549	\$124,549	\$124,549
61000	103	Assistant(S)	70,760	71,035	71,035	60,699	60,585
61000	161	Secretary(S)	91,775	93,020	93,020	92,317	97,200
61000	186	Longevity Pay	1,525	1,600	1,600	1,275	2,000
61000	187	Overtime Pay	0	750	750	0	750
61000	191	Board & Committee Members	24,600	25,200	25,200	25,200	25,200
61000	201	Social Security	18,528	19,600	19,600	17,820	19,240
61000	204	State Retirement	36,110	34,820	34,820	33,377	37,140
61000	205	Employee And Dependent Insu	47,046	57,575	57,575	49,798	53,950
61000	209	Disability Insurance	484	540	540	482	580
61000	212	Employer Medicare	4,369	4,580	4,580	4,304	4,500
61000	307	Communication	5,933	5,950	5,950	6,187	5,950
61000	320	Dues And Memberships	7,720	10,000	10,000	8,229	10,000
61000	328	Janitorial Services	7,500	9,000	9,000	8,125	9,000
61000	332	Legal Not, Recording, Ct Costs	1,520	2,500	2,500	1,480	2,500
61000	337	Maint. & Repair - Office Equip	165	800	800	0	800
61000	348	Postal Charges	793	800	800	768	800
61000	349	Printing, Stationery & Forms	1,781	2,500	2,500	1,518	2,500
61000	355	Travel	417	1,000	1,000	153	1,000
61000	413	Drugs & Medical Supplies	0	1,000	1,000	58	1,000
61000	415	Electricity	22,671	23,400	23,400	22,406	25,000
61000	434	Natural Gas	11,621	10,000	10,000	7,990	12,000
61000	435	Office Supplies	1,326	1,600	1,600	1,585	2,000
61000	454	Water And Sewer	8,432	9,000	9,000	8,630	9,000
61000	502	Building And Contents Insuran	7,725	12,000	12,000	7,352	10,000
61000	506	Liability Insurance	69,433	80,000	110,000	110,000	130,000
61000	510	Trustee's Commission	92,294	95,000	99,500	97,034	95,000
61000	599	Other Charges	10,000	10,000	10,000	10,000	12,000
61000	719	Office Equipment	1,964	3,200	3,200	3,172	2,000
Total Administration			\$666,981	\$711,019	\$745,519	\$704,508	\$756,244

Highway & Bridge Maint.

62000	141	Foremen	\$257,935	\$273,245	\$273,245	\$263,188	\$271,245
62000	143	Equipment Operators	885,937	954,325	954,325	869,897	989,115
62000	147	Truck Drivers	187,730	221,620	221,620	194,837	218,085
62000	186	Longevity Pay	13,050	14,000	14,000	13,400	11,950
62000	187	Overtime Pay	10,271	20,000	20,000	15,109	20,000
62000	201	Social Security	80,016	91,950	91,950	79,377	87,615
62000	204	State Retirement	171,940	177,530	177,530	162,365	169,150
62000	205	Employee And Dependent Insu	361,599	489,190	489,190	395,599	458,785
62000	209	Disability Insurance	2,443	2,740	2,740	2,454	2,625
62000	212	Employer Medicare	18,713	21,500	21,500	18,564	20,500
62000	321	Engineering Services	7,440	20,000	75,000	0	20,000
62000	399	Other Contracted Services	59,989	125,000	125,000	90,559	125,000
62000	402	Asphalt	2,940,153	3,200,000	2,920,000	2,866,019	3,000,000
62000	409	Crushed Stone	3,620	50,000	20,000	208	50,000
62000	426	General Construction Materials	1,162	10,000	10,000	1,994	5,000
62000	440	Pipe-Metal	31,719	50,000	50,000	23,756	35,000
62000	443	Road Signs	36,318	50,000	50,000	20,620	40,000
62000	444	Salt	33,834	60,000	60,000	55,401	60,000
62000	451	Uniforms	12,095	22,000	22,000	15,397	18,000
Total Highway & Bridge Maint.			\$5,115,964	\$5,853,100	\$5,598,100	\$5,088,744	\$5,602,070

Rutherford County, Tennessee

Fund 131 Highway/Public Works Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Operation & Maint. Of Equip.

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
63100	141	Foremen	\$48,139	\$50,055	\$50,055	\$49,029	\$52,150
63100	142	Mechanic(S)	193,718	200,815	200,815	200,729	209,830
63100	149	Laborers	65,997	66,000	66,000	64,021	72,495
63100	186	Longevity Pay	2,425	2,625	2,625	2,625	3,025
63100	187	Overtime Pay	3,933	10,000	10,000	4,757	10,000
63100	201	Social Security	18,776	20,420	20,420	19,080	21,545
63100	204	State Retirement	39,873	39,430	39,430	38,443	41,595
63100	205	Employee And Dependent Insu	80,418	93,775	93,775	81,605	94,300
63100	209	Disability Insurance	578	615	615	575	645
63100	212	Employer Medicare	4,391	4,775	4,775	4,462	5,040
63100	336	Maint. & Repair - Equip.	79,671	85,000	85,000	52,161	85,000
63100	399	Other Contracted Services	17,272	30,000	30,000	24,448	30,000
63100	412	Diesel Fuel	210,252	250,000	250,000	146,084	250,000
63100	418	Equipment And Machinery Par	141,290	150,000	150,000	86,695	150,000
63100	424	Garage Supplies	4,083	10,000	10,000	7,023	10,000
63100	425	Gasoline	57,084	70,000	70,000	44,245	70,000
63100	433	Lubricants	10,875	15,000	15,000	10,969	20,000
63100	450	Tires And Tubes	58,252	60,000	60,000	34,438	60,000
63100	499	Other Supplies And Materials	14,276	18,000	18,000	13,307	18,000
Total Operation & Maint. Of Equip.			\$1,051,303	\$1,176,510	\$1,176,510	\$884,696	\$1,203,625

Other Charges

65000	103	Assistant(S)	\$25,013	\$51,640	\$51,640	\$51,629	\$52,680
65000	140	Salary Supplements	10,000	10,000	10,000	10,000	10,000
65000	141	Foremen	41,223	45,925	45,925	45,923	49,970
65000	143	Equipment Operators	96,007	94,645	94,645	93,440	100,915
65000	161	Secretary(S)	41,215	41,220	41,220	40,477	43,310
65000	186	Longevity Pay	1,375	1,325	1,325	1,325	1,450
65000	187	Overtime Pay	0	2,500	2,500	1,813	2,500
65000	196	In-Service Training	2,362	5,500	5,500	2,490	5,500
65000	201	Social Security	12,211	15,320	15,320	13,932	15,985
65000	204	State Retirement	27,262	29,590	29,590	29,279	30,860
65000	205	Employee And Dependent Insu	70,532	96,455	96,455	85,530	96,550
65000	209	Disability Insurance	362	460	460	432	480
65000	212	Employer Medicare	2,856	3,585	3,585	3,258	3,740
65000	307	Communication	1,087	1,700	1,700	1,489	1,700
65000	332	Legal Notices	309	500	500	96	500
65000	336	Maint. & Repair Serv. - Equip.	7,353	20,000	20,000	4,559	20,000
65000	349	Printing, Stationery & Forms	500	500	500	24	500
65000	355	Travel	2,634	4,000	4,000	3,129	4,000
65000	399	Other Contracted Services	2,388	10,000	10,000	200	10,000
65000	409	Crushed Stone	0	2,000	2,000	0	2,000
65000	411	Data Processing Supplies	267	900	900	0	900
65000	412	Diesel Fuel	15,240	20,000	20,000	8,071	20,000
65000	418	Equipment & Machinery Parts	3,740	20,000	20,000	2,143	20,000
65000	425	Gasoline	6,732	8,000	8,000	6,903	8,000
65000	426	General Construction Materials	1,543	8,000	8,000	475	6,000
65000	433	Lubricants	92	1,000	1,000	84	3,000
65000	435	Office Supplies	770	1,800	1,800	46	1,800
65000	440	Pipe - Metal	0	5,000	5,000	0	5,000
65000	450	Tires And Tubes	4,513	5,000	5,000	462	5,000
65000	499	Other Supplies And Materials	1,067	4,500	4,500	223	4,500
65000	790	Other Equipment	1,424	60,000	60,000	2,855	60,000

Rutherford County, Tennessee

Fund 131 Highway/Public Works Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
Total Other Charges							
			\$380,077	\$571,065	\$571,065	\$410,287	\$586,840
Employee Benefits							
66000	205	Employee And Dependent Insu	\$0	\$8,190	\$8,190	\$0	\$8,820
66000	210	Unemployment Compensation	0	5,000	5,000	0	5,000
66000	299	Other Fringe Benefits	125,962	144,000	144,000	125,117	150,000
66000	513	Worker's Compensation Ins	55,320	55,320	55,320	55,320	58,085
Total Employee Benefits			\$181,282	\$212,510	\$212,510	\$180,437	\$221,905
Capital Outlay							
68000	705	Bridge Construction	\$15,040	\$150,000	\$150,000	\$53,990	\$75,000
68000	707	Building Improvements	2,237	5,000	5,000	2,659	5,000
68000	714	Highway Equipment	277,149	290,000	259,000	232,519	50,000
68000	726	State Aid Projects	0	279,860	1,117,160	1,064,579	279,860
Total Capital Outlay			\$294,426	\$724,860	\$1,531,160	\$1,353,747	\$409,860
Total Expense/Appropriation			\$7,690,033	\$9,249,064	\$9,834,864	\$8,622,419	\$8,780,544

RUTHERFORD COUNTY TENNESSEE

2015-2016

General Purpose School Fund 141

The General Purpose School Fund is used to account for the general operations of the school department. Forty-one percent of the funding is projected to come from local effort through property taxes, sales taxes and other locally generate revenues. Fifty-nine percent of funds necessary for operations are projected to come from the state and federal government and other outside sources.



General Purpose School Fund
Fund 141
Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2016

	Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
REVENUES					
Local Taxes	\$115,960,438	\$116,565,995	\$119,676,975	\$120,982,399	\$131,206,284
Licenses & Permits	12,293	11,500	12,200	12,681	11,500
Charges from Current Services	176,011	156,987	156,987	175,205	168,487
Other Local Revenues	398,260	149,559	271,185	321,549	119,559
State Revenue	177,152,926	176,462,399	175,376,781	175,198,586	181,381,139
Federal Revenue	1,502,571	1,435,401	1,310,007	1,243,120	1,231,231
Other Sources	252,716	225,000	225,000	223,990	200,000
Total Revenue	\$295,455,215	\$295,006,841	\$297,029,135	\$298,157,530	\$314,318,200
EXPENDITURES					
Reg Education Prg - Elem/Sec	\$159,696,987	\$166,612,078	\$167,280,343	\$159,512,402	\$178,993,196
Alternative Instruction	1,702,366	1,740,969	1,788,137	1,741,421	1,855,665
.Special Education Program	23,765,089	24,994,648	25,023,933	24,375,480	26,770,342
Vocational Ed. Program	11,819,401	12,000,586	11,909,036	11,328,953	12,344,024
Adult Education Program	432,905	524,005	591,775	464,427	535,736
Attendance	847,790	731,438	743,146	719,889	746,038
Health Services	3,834,560	3,946,651	4,080,306	3,990,045	4,089,375
Other Student Support	7,789,899	8,144,790	8,159,220	8,114,689	8,621,418
Reg. Instruction Program	9,316,154	9,854,917	9,811,312	9,645,533	10,653,069
Alternative Instruction Program	740,467	773,430	787,934	768,146	802,823
Special Education Program	958,345	1,250,149	1,281,540	1,210,624	1,302,205
Vocational Education	203,145	215,688	247,106	218,268	242,515
Adult Program	101,994	117,223	113,303	101,781	120,684
Board Of Education	6,073,685	6,440,293	6,409,165	5,472,957	6,493,208
Director Of Schools	658,774	734,844	735,284	693,293	765,358
Office Of The Principal	16,238,893	17,021,201	17,033,058	16,724,164	17,909,174
Fiscal Services	884,411	892,662	905,303	886,048	953,920
Human Resources/Personnel	544,489	571,064	553,155	540,571	562,703
Operation Of Plant	22,296,196	22,396,549	23,070,350	22,364,952	23,387,401
Maintenance Of Plant	6,350,981	6,578,307	6,610,579	6,505,184	6,978,303
Transportation	15,315,725	15,961,186	15,450,446	15,274,287	16,446,914
Central And Other	2,135,719	2,155,505	2,342,421	2,315,411	2,453,127
Community Services	27,993	35,000	43,726	37,743	35,000
Early Childhood Education	2,273,457	2,395,130	2,375,083	2,273,428	2,453,021
Regular Capital Outlay	74,412	50,000	50,000	42,872	75,000
Education-Principal	484,691	505,954	498,575	498,574	515,287
Education-Interest	65,465	44,204	51,583	51,583	38,532
Education - Other Debt Service	0	250	250	0	0
Operating Transfers	623,800	0	0	0	0
Total Expense/Appropriation	\$295,257,793	\$306,688,721	\$307,946,069	\$295,872,725	\$326,144,038

Revenues over (under Expenditures) \$ 2,284,805

Estimated Revenues over (under) Appropriations \$ (11,825,838)

Un/Assigned Fund Balance July 1	\$ 27,464,013	\$ 29,155,702
Change to Committed/Restricted Fund Balance	(593,116)	
Change to Un/Assigned Fund Balance	<u>2,284,805</u>	<u>(11,825,838)</u>
Un/Assigned Fund Balance June 30	<u>\$ 29,155,702</u>	<u>\$ 17,329,864</u>

RUTHERFORD COUNTY, TENNESSEE

Fund 141 General Purpose School Fund

Statement of Revenues

Fiscal Year Ending June 30, 2016

Account Number	Audited 2014 Revenues	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Commission Approved 2016
Actual/Estimated					
Local Taxes					
40110 Current Property Tax	\$61,459,601	\$61,668,896	\$62,068,896	\$62,173,116	\$71,603,281
40120 Trustee's Collect. - Prior Yr.	694,689	795,000	870,000	867,856	941,450
40130 Clerk & Master Collections	848,049	637,700	762,700	709,283	813,080
40140 Interest And Penalty	212,480	199,000	199,000	195,041	213,970
40150 Pick-Up Taxes	93,902	119,500	69,500	69,876	106,984
40161 Pay In Lieu Of Taxes - Tva	6,045	6,039	6,019	5,994	6,479
40162 Pmnts In Lieu Of Taxes - Local	942,860	924,000	955,000	940,626	930,000
40210 Local Option Sales Tax	45,970,499	46,800,000	49,000,000	49,976,018	50,800,000
40240 Wheel Tax	3,537,931	3,410,860	3,593,860	3,654,147	3,524,500
40270 Business Tax	1,662,876	1,500,000	1,650,000	1,876,796	1,754,540
40275 Mixed Drink Tax	508,546	485,000	480,000	491,521	490,000
40350 Interstate Telecommunications	22,960	20,000	22,000	22,125	22,000
Total Local Taxes	\$115,960,438	\$116,565,995	\$119,676,975	\$120,982,399	\$131,206,284
Licenses & Permits					
41110 Marriage Licenses	\$12,293	\$11,500	\$12,200	\$12,681	\$11,500
Total Licenses & Permits	\$12,293	\$11,500	\$12,200	\$12,681	\$11,500
Charges from Current Services					
43513 Tuition - Summer School	\$80,596	\$70,000	\$70,000	\$83,700	\$70,000
43517 Tuition - Other	57,731	40,000	40,000	60,270	51,500
43541 Contract Adm Srvs/Other Lea's	4,300	10,000	10,000	10,890	10,000
43990 Other Charges For Services	33,384	36,987	36,987	20,345	36,987
Total Charges from Current Services	\$176,011	\$156,987	\$156,987	\$175,205	\$168,487
Other Local Revenues					
44110 Investment Income	\$57,694	\$65,000	\$65,000	\$69,249	\$65,000
44120 Lease/Rentals	5,500	5,500	5,500	4,400	5,500
44130 Sale Of Materials And Supplies	85,161	15,000	17,000	19,080	15,000
44170 Miscellaneous Refunds	33,740	2,559	10,559	29,530	2,559
44530 Sale Of Equipment	9,701	4,000	4,000	1,664	4,000
44540 Sale Of Property	1,500	2,500	2,500	0	2,500
44570 Contributions & Gifts	172,380	25,000	136,626	175,385	25,000
44990 Other Local Revenues	32,584	30,000	30,000	22,241	0
Total Other Local Revenues	\$398,260	\$149,559	\$271,185	\$321,549	\$119,559
State Revenue					
46511 Basic Education Program	\$169,787,002	\$171,348,446	\$170,348,446	\$170,096,000	\$176,459,000
46515 Early Childhood Education	995,177	995,177	995,177	995,177	995,177
46530 Energy Efficient School Initia	146,787	23,383	23,383	11,794	0
46550 Driver Education	222,450	210,000	210,000	291,494	210,000
46590 Other State Education Funds	2,819,336	589,858	504,240	582,874	536,292
46610 Career Ladder Program	801,893	882,631	882,631	729,119	829,666
46612 Career Ladder - Extend. Cont.	112,495	106,900	106,900	112,495	0

Fund 141 General Purpose School Fund

Statement of Revenues

Fiscal Year Ending June 30, 2016

Account Number Actual/Estimated	Audited 2014 Revenues	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Commission Approved 2016
46851 State Revenue Sharing - T.V.A.	2,246,782	2,290,000	2,290,000	2,359,854	2,335,000
46980 Other State Grants	21,004	16,004	16,004	19,779	16,004
Total State Revenue	\$177,152,926	\$176,462,399	\$175,376,781	\$175,198,586	\$181,381,139
Federal Revenue					
47143 Special Education - Grants	\$675,376	\$600,000	\$422,443	\$422,443	\$425,000
47590 Other Federal Through State	289,968	302,401	354,564	288,116	273,231
47640 Rotc Reimbursement	537,227	533,000	533,000	532,561	533,000
Total Federal Revenue	\$1,502,571	\$1,435,401	\$1,310,007	\$1,243,120	\$1,231,231
Other Sources					
49700 Insurance Recovery	\$29,058	\$0	\$0	\$0	\$0
49800 Transfers In	223,658	225,000	225,000	223,990	200,000
Total Other Sources	\$252,716	\$225,000	\$225,000	\$223,990	\$200,000
Total Revenues	\$295,455,215	\$295,006,841	\$297,029,135	\$298,157,530	\$314,318,200

Rutherford County, Tennessee

Fund 141 General Purpose School Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
Reg Education Prg - Elem/Sec							
71100	116	Teachers	\$102,733,145	\$108,040,558	\$107,961,718	\$106,056,720	\$113,814,390
71100	117	Career Ladder Program	416,492	425,000	425,000	379,185	425,000
71100	127	Career Ladder Extended Contr:	46,053	60,000	60,000	42,673	0
71100	163	Educational Assistants	3,832,741	4,023,975	3,872,975	3,795,245	4,157,370
71100	189	Other Salaries & Wages	1,137,375	1,176,085	1,176,085	1,126,248	1,183,499
71100	201	Social Security	6,507,427	6,880,631	6,866,381	6,662,682	7,235,924
71100	204	State Retirement	9,707,499	10,373,420	10,348,217	10,115,415	10,910,626
71100	206	Life Insurance	106,558	100,823	102,573	102,367	107,293
71100	207	Medical Insurance	21,115,070	22,228,660	22,413,660	22,422,077	24,000,711
71100	210	Unemployment Compensation	70,655	100,000	100,000	56,054	100,000
71100	212	Employer Medicare	1,523,761	1,614,949	1,611,616	1,559,875	1,698,304
71100	299	Other Fringe Benefits	199,966	261,214	206,214	204,511	273,016
71100	336	Maint. & Repair Serv. - Equip.	0	4,500	4,500	441	4,500
71100	369	Contracts For Substitute Teach	503,378	722,762	627,317	435,992	777,762
71100	370	Contracts For Substitute Teach	1,142,615	1,103,983	1,193,816	1,178,299	1,218,983
71100	399	Other Contracted Services	68,358	62,035	68,861	68,528	176,512
71100	429	Instructional Supp & Mat	2,573,974	2,583,697	2,573,010	2,318,030	2,593,221
71100	449	Textbooks	4,681,729	5,548,200	5,548,200	917,465	5,548,200
71100	499	Other Supplies And Materials	230,486	114,700	49,700	44,493	257,629
71100	535	Fee Waivers	72,461	60,000	63,861	63,863	60,000
71100	599	Other Charges	290,102	222,000	219,964	200,968	222,000
71100	722	Regular Instruction Equipment	2,737,142	904,886	1,786,675	1,761,271	4,228,256
Total Reg Education Prg - Elem/Sec			\$159,696,987	\$166,612,078	\$167,280,343	\$159,512,402	\$178,993,196

Alternative Instruction

71150	116	Teachers	\$1,133,183	\$1,156,102	\$1,181,102	\$1,166,956	\$1,216,869
71150	117	Career Ladder Program	4,000	5,000	5,000	4,485	0
71150	163	Educational Assistants	97,291	88,348	96,286	96,286	107,335
71150	201	Social Security	74,438	75,599	77,641	73,619	80,115
71150	204	State Retirement	113,570	115,539	118,749	113,347	122,853
71150	206	Life Insurance	1,313	1,249	1,249	1,221	1,297
71150	207	Medical Insurance	219,524	221,430	229,930	225,915	248,251
71150	210	Unemployment Compensation	0	4,000	4,000	0	4,000
71150	212	Employer Medicare	17,409	17,745	18,223	17,868	18,804
71150	299	Other Fringe Benefits	2,303	2,862	2,862	2,343	3,046
71150	369	Contracts For Substitute Teach	2,836	10,279	7,519	1,894	10,279
71150	370	Contracts For Substitute Teach	9,054	10,416	13,176	13,176	10,416
71150	399	Other Contracted Services	4,371	5,600	5,600	1,124	5,600
71150	429	Instructional Supp & Mat	21,988	24,800	24,800	21,567	24,800
71150	790	Other Equipment	1,086	2,000	2,000	1,620	2,000
Total Alternative Instruction			\$1,702,366	\$1,740,969	\$1,788,137	\$1,741,421	\$1,855,665

Special Education Program

71200	116	Teachers	\$10,551,428	\$10,946,476	\$10,946,476	\$10,672,303	\$11,567,319
71200	117	Career Ladder Program	60,335	65,000	65,000	56,971	65,000
71200	163	Educational Assistants	3,548,838	3,845,353	3,744,697	3,691,284	4,156,737
71200	171	Speech Pathologist	1,332,867	1,417,238	1,417,238	1,387,143	1,505,356
71200	189	Other Salaries & Wages	163,551	196,829	196,829	180,559	203,065
71200	201	Social Security	932,871	996,497	990,256	943,325	1,058,695
71200	204	State Retirement	1,523,161	1,603,891	1,591,842	1,548,104	1,705,857
71200	206	Life Insurance	20,435	19,518	19,803	19,649	20,677
71200	207	Medical Insurance	3,744,464	3,963,550	3,999,550	3,978,538	4,329,523
71200	210	Unemployment Compensation	46,935	17,000	17,000	14,753	17,000
71200	212	Employer Medicare	218,999	233,889	232,429	221,944	248,483
71200	299	Other Fringe Benefits	29,983	37,872	30,872	30,679	40,095
71200	336	Maint. & Repair Serv. - Equip.	1,561	20,000	20,000	465	20,000

Rutherford County, Tennessee

Fund 141 General Purpose School Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Actual	Original	Amended	Est & Bgt	Estimated
2014	Budget	Budget	Current Year	2016
	2015	2015	2015	

71200	369	Contracts For Substitute Teach	39,404	63,323	28,323	25,071	63,323
71200	370	Contracts For Substitute Teach	239,232	241,805	239,805	238,739	241,805
71200	399	Other Contracted Services	1,088,015	975,000	1,131,887	1,123,934	1,175,000
71200	429	Instructional Supp & Mat	98,320	127,350	127,350	89,805	128,350
71200	449	Textbooks	33,083	71,500	71,500	59,957	71,500
71200	499	Other Supplies And Materials	40,697	51,542	52,061	52,057	51,542
71200	599	Other Charges	1,595	15,015	15,015	5,969	15,015
71200	725	Special Education Equipment	49,315	86,000	86,000	34,231	86,000
Total .Special Education Program			\$23,765,089	\$24,994,648	\$25,023,933	\$24,375,480	\$26,770,342

Vocational Ed. Program

71300	116	Teachers	\$7,846,806	\$7,917,994	\$7,917,994	\$7,550,689	\$8,359,807
71300	117	Career Ladder Program	22,380	24,000	24,000	16,495	24,000
71300	162	Clerical Personnel	179,990	194,905	194,905	181,686	201,721
71300	201	Social Security	481,941	492,370	492,370	462,519	519,511
71300	204	State Retirement	717,975	741,287	741,287	699,308	782,043
71300	206	Life Insurance	7,500	7,283	6,733	6,726	7,632
71300	207	Medical Insurance	1,514,443	1,626,146	1,536,146	1,520,484	1,447,910
71300	210	Unemployment Compensation	11,282	10,000	10,000	10,243	10,000
71300	212	Employer Medicare	113,279	115,562	115,562	108,484	121,932
71300	299	Other Fringe Benefits	14,792	18,582	17,582	14,227	19,615
71300	336	Maint. & Repair Serv. - Equip.	45,332	57,600	57,600	46,397	57,600
71300	369	Contracts For Substitute Teach	32,199	54,439	47,866	25,804	54,439
71300	370	Contracts For Substitute Teach	138,888	122,986	129,559	129,556	122,986
71300	399	Other Contracted Services	80,713	60,000	66,601	65,000	73,250
71300	429	Instructional Supp & Mat	253,980	278,800	311,604	265,982	279,416
71300	448	T&i Construction Materials	3,108	12,000	12,000	3,890	10,000
71300	449	Textbooks	96,721	107,702	46,817	46,817	107,702
71300	499	Other Supplies And Materials	92,257	52,730	74,210	73,022	64,490
71300	730	Vocational Instruction Equipm	165,815	106,200	106,200	101,624	79,970
Total Vocational Ed. Program			\$11,819,401	\$12,000,586	\$11,909,036	\$11,328,953	\$12,344,024

Adult Education Program

71600	116	Teachers	\$335,072	\$382,729	\$425,966	\$343,437	\$391,633
71600	189	Other Salaries & Wages	17,903	22,636	33,883	23,019	23,317
71600	201	Social Security	16,775	19,770	22,717	17,583	20,350
71600	204	State Retirement	20,279	28,599	30,314	20,679	29,404
71600	206	Life Insurance	151	142	142	141	142
71600	207	Medical Insurance	25,271	27,660	30,203	26,836	28,261
71600	210	Unemployment Compensation	0	2,000	2,000	0	2,000
71600	212	Employer Medicare	3,923	4,635	5,326	4,113	4,772
71600	299	Other Fringe Benefits	411	539	539	414	562
71600	399	Other Contracted Services	5,243	5,000	5,000	3,595	5,000
71600	429	Instructional Supp & Mat	4,279	15,000	15,000	5,052	15,000
71600	499	Other Supplies And Materials	3,598	0	2,500	2,381	0
71600	599	Other Charges	0	10,000	1,000	0	10,000
71600	790	Other Equipment	0	5,295	17,185	17,177	5,295
Total Adult Education Program			\$432,905	\$524,005	\$591,775	\$464,427	\$535,736

Attendance

72110	105	Supervisor/Director	\$84,804	\$77,753	\$104,022	\$104,022	\$89,873
72110	117	Career Ladder Program	4,200	4,500	4,500	4,100	4,500
72110	130	Social Workers	242,539	243,703	244,898	244,850	254,650
72110	162	Clerical Personnel	74,357	80,187	80,187	79,940	82,643
72110	189	Other Salaries & Wages	56,907	56,907	56,907	57,027	58,795
72110	201	Social Security	24,698	28,021	29,724	26,670	29,680
72110	204	State Retirement	41,506	45,877	48,360	42,629	48,482

Rutherford County, Tennessee

Fund 141 General Purpose School Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
72110	206	Life Insurance	314	334	294	291	334
72110	207	Medical Insurance	65,300	67,830	47,530	47,473	48,251
72110	212	Employer Medicare	6,530	6,578	6,976	6,993	6,967
72110	299	Other Fringe Benefits	748	1,054	1,054	762	1,117
72110	355	Travel	4,470	6,199	5,699	3,468	6,199
72110	399	Other Contracted Services	222,729	91,420	91,420	83,047	93,472
72110	499	Other Supplies And Materials	11,746	11,000	11,000	8,523	11,000
72110	524	In Service/Staff Development	4,325	0	4,000	3,639	4,000
72110	599	Other Charges	0	6,000	0	0	2,000
72110	704	Attendance And Health Equipm	2,617	4,075	6,575	6,455	4,075
Total Attendance			\$847,790	\$731,438	\$743,146	\$719,889	\$746,038

Health Services

72120	131	Medical Personnel	\$2,265,694	\$2,355,918	\$2,425,918	\$2,407,769	\$2,472,434
72120	189	Other Salaries & Wages	414,654	428,799	428,799	424,507	442,146
72120	201	Social Security	160,365	168,545	172,885	170,825	176,402
72120	204	State Retirement	319,791	333,331	333,331	315,133	348,875
72120	206	Life Insurance	2,420	2,330	2,330	2,316	2,414
72120	207	Medical Insurance	441,918	463,232	446,632	445,327	450,465
72120	212	Employer Medicare	37,852	39,558	40,573	39,952	41,402
72120	299	Other Fringe Benefits	4,712	6,297	5,297	4,874	6,596
72120	355	Travel	15,245	26,338	26,338	14,108	26,338
72120	370	Contract For Subteacher-Nonc	313	0	0	0	0
72120	399	Other Contracted Services	2,271	10,330	10,330	8,902	10,330
72120	413	Drugs And Medical Supplies	8,220	9,050	9,226	9,311	9,050
72120	499	Other Supplies And Materials	42,837	60,651	60,475	38,615	60,651
72120	524	In Service/Staff Development	5,006	8,500	8,500	3,252	8,500
72120	599	Other Charges	0	3,800	3,800	0	3,800
72120	735	Health Equipment	113,262	29,972	105,872	105,154	29,972
Total Health Services			\$3,834,560	\$3,946,651	\$4,080,306	\$3,990,045	\$4,089,375

Other Student Support

72130	117	Career Ladder Program	\$25,500	\$27,000	\$27,000	\$25,500	\$27,000
72130	123	Guidance Personnel	4,434,548	4,552,183	4,552,183	4,512,297	4,884,879
72130	127	Career Ladder Extended Contr	2,000	2,000	2,000	2,000	0
72130	162	Clerical Personnel	226,266	225,869	225,869	228,869	231,541
72130	189	Other Salaries & Wages	530,524	548,900	548,900	550,702	577,028
72130	201	Social Security	311,678	324,079	324,079	315,053	346,127
72130	204	State Retirement	464,685	491,807	491,807	481,229	524,955
72130	206	Life Insurance	4,648	4,514	4,444	4,441	4,724
72130	207	Medical Insurance	869,719	928,017	944,517	944,510	995,600
72130	210	Unemployment Compensation	1,484	12,000	12,000	0	12,000
72130	212	Employer Medicare	73,612	76,064	76,064	74,581	81,240
72130	299	Other Fringe Benefits	9,263	12,252	10,252	9,566	13,096
72130	309	Contracts W/Government Ager	286,357	256,500	256,500	290,885	256,500
72130	322	Evaluation And Testing	338,663	451,371	437,436	484,302	432,894
72130	355	Travel	11,534	9,100	13,536	13,435	9,100
72130	369	Contracts For Substitute Teach	6,641	12,369	11,894	5,574	12,369
72130	370	Contracts For Substitute Teach	14,385	15,465	15,940	15,942	15,465
72130	399	Other Contracted Services	145,905	155,440	155,440	130,907	151,940
72130	499	Other Supplies And Materials	7,837	25,900	25,900	8,018	26,500
72130	524	In Service/Staff Development	7,683	11,960	11,960	5,379	16,460
72130	790	Other Equipment	16,967	2,000	11,499	11,499	2,000
Total Other Student Support			\$7,789,899	\$8,144,790	\$8,159,220	\$8,114,689	\$8,621,418

Reg. Instruction Program

72210	105	Supervisor/Director	\$714,371	\$706,752	\$706,752	\$706,747	\$705,974
-------	-----	---------------------	-----------	-----------	-----------	-----------	-----------

Rutherford County, Tennessee

Fund 141 General Purpose School Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
72210	117	Career Ladder Program	52,182	55,000	55,000	50,375	55,000
72210	127	Career Ladder Extended Contr:	2,000	8,000	8,000	2,000	0
72210	129	Librarians	2,744,584	2,808,656	2,797,574	2,780,164	2,899,201
72210	132	Materials Supervisor	42,672	42,792	42,792	42,792	44,119
72210	138	Instructional Computer Personn	1,600,192	1,630,323	1,630,323	1,629,867	1,904,549
72210	161	Secretary(S)	73,950	75,884	75,884	75,883	78,169
72210	162	Clerical Personnel	75,311	75,689	75,689	75,687	77,967
72210	163	Educational Assistants	548,175	604,251	579,251	578,787	621,936
72210	189	Other Salaries & Wages	704,781	827,765	838,847	827,167	950,941
72210	196	In-Service Training	500	13,900	13,900	0	13,900
72210	201	Social Security	391,847	414,493	412,943	403,363	444,897
72210	204	State Retirement	600,831	635,079	632,086	621,547	682,696
72210	206	Life Insurance	5,967	5,842	5,671	5,672	5,806
72210	207	Medical Insurance	1,157,601	1,265,019	1,238,319	1,238,340	1,279,180
72210	210	Unemployment Compensation	0	1,000	1,000	0	1,000
72210	212	Employer Medicare	92,604	97,283	96,920	95,300	104,418
72210	299	Other Fringe Benefits	11,912	15,557	12,557	12,208	16,732
72210	336	Maint. & Repair Serv. - Equip.	1,035	1,500	1,500	0	1,500
72210	355	Travel	46,447	47,600	52,600	50,029	47,600
72210	369	Contracts For Substitute Teach	10,111	9,233	9,233	5,806	9,233
72210	370	Contracts For Substitute Teach	25,325	27,963	27,963	23,541	27,963
72210	399	Other Contracted Services	85,332	112,707	112,707	108,776	188,091
72210	432	Library Books	143,395	143,623	145,052	145,062	145,128
72210	499	Other Supplies And Materials	64,696	76,988	63,559	52,058	78,059
72210	524	In Service/Staff Development	83,379	125,500	141,672	83,147	242,492
72210	599	Other Charges	1,000	0	0	0	0
72210	790	Other Equipment	35,954	26,518	33,518	31,215	26,518
Total Reg. Instruction Program			\$9,316,154	\$9,854,917	\$9,811,312	\$9,645,533	\$10,653,069

Alternative Instruction Program

72215	105	Supervisor/Director	\$167,534	\$167,860	\$167,860	\$167,860	\$177,002
72215	117	Career Ladder Program	7,000	8,000	8,000	6,500	8,000
72215	123	Guidance Personnel	103,219	105,792	112,952	112,634	116,231
72215	129	Librarians	54,290	54,410	55,831	53,391	50,126
72215	162	Clerical Personnel	51,848	55,584	55,584	52,750	58,640
72215	189	Other Salaries & Wages	156,655	159,557	160,993	159,555	164,780
72215	201	Social Security	32,425	33,360	33,981	32,862	34,787
72215	204	State Retirement	49,697	53,009	53,915	53,060	55,277
72215	206	Life Insurance	483	459	462	462	459
72215	207	Medical Insurance	95,033	103,422	104,824	104,824	105,156
72215	212	Employer Medicare	7,584	7,829	7,974	7,686	8,164
72215	299	Other Fringe Benefits	957	1,250	1,250	985	1,303
72215	369	Contracts For Substitute Teach	666	1,046	3,069	3,069	1,046
72215	370	Contracts For Substitute Teach	499	1,202	589	589	1,202
72215	399	Other Contracted Services	75	0	232	232	0
72215	432	Library Books	1,657	2,000	3,652	3,652	2,000
72215	499	Other Supplies And Materials	6,147	12,400	10,516	6,155	12,400
72215	524	In Service/Staff Development	2,118	2,000	2,000	235	2,000
72215	599	Other Charges	0	250	250	250	250
72215	790	Other Equipment	2,580	4,000	4,000	1,395	4,000
Total Alternative Instruction Program			\$740,467	\$773,430	\$787,934	\$768,146	\$802,823

Rutherford County, Tennessee

Fund 141 General Purpose School Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
Special Education Program							
72220	105	Supervisor/Director	\$91,140	\$91,320	\$91,320	\$91,319	\$94,749
72220	117	Career Ladder Program	16,900	19,000	19,000	13,481	19,000
72220	124	Psychological Personnel	437,973	534,545	534,074	506,116	505,580
72220	127	Career Ladder Extended Contr:	4,000	2,000	2,000	2,000	0
72220	162	Clerical Personnel	35,040	68,900	68,900	68,900	70,975
72220	189	Other Salaries & Wages	27,761	95,811	96,282	96,280	155,644
72220	196	In-Service Training	500	6,000	6,000	550	6,000
72220	201	Social Security	37,078	49,503	49,503	46,908	51,581
72220	204	State Retirement	55,921	75,929	75,929	72,394	79,096
72220	206	Life Insurance	424	404	545	545	619
72220	207	Medical Insurance	82,257	84,843	116,093	116,097	121,495
72220	212	Employer Medicare	8,671	11,618	11,618	10,970	12,106
72220	299	Other Fringe Benefits	1,115	1,818	1,818	1,417	1,902
72220	355	Travel	62,365	89,626	71,301	58,896	64,626
72220	399	Other Contracted Services	10,483	21,000	21,000	11,900	21,000
72220	499	Other Supplies And Materials	59,034	45,412	66,237	65,981	45,412
72220	524	In Service/Staff Development	19,011	18,900	20,900	21,143	18,900
72220	599	Other Charges	2,780	11,500	6,500	3,353	11,500
72220	790	Other Equipment	5,892	22,020	22,520	22,374	22,020
Total Special Education Program			\$958,345	\$1,250,149	\$1,281,540	\$1,210,624	\$1,302,205

Vocational Education

72230	105	Supervisor/Director	\$91,140	\$45,660	\$100,660	\$88,681	\$85,449
72230	162	Clerical Personnel	15,940	33,672	0	0	0
72230	189	Other Salaries & Wages	33,678	71,067	58,799	58,799	73,007
72230	201	Social Security	8,688	9,099	9,661	8,580	9,587
72230	204	State Retirement	13,107	14,583	14,583	12,895	14,324
72230	206	Life Insurance	82	126	81	79	84
72230	207	Medical Insurance	4,144	0	21,710	21,708	15,230
72230	212	Employer Medicare	2,032	2,136	2,267	2,077	2,250
72230	299	Other Fringe Benefits	235	345	345	267	364
72230	355	Travel	14,518	21,000	19,155	5,405	21,000
72230	399	Other Contracted Services	10,000	10,000	10,000	10,000	10,000
72230	499	Other Supplies And Materials	3,399	4,000	2,822	2,754	7,220
72230	524	In Service/Staff Development	6,182	4,000	5,383	5,383	4,000
72230	790	Other Equipment	0	0	1,640	1,640	0
Total Vocational Education			\$203,145	\$215,688	\$247,106	\$218,268	\$242,515

Adult Program

72260	105	Supervisor/Director	\$9,114	\$9,133	\$9,892	\$9,132	\$9,475
72260	162	Clerical Personnel	62,769	65,946	65,946	62,190	67,930
72260	201	Social Security	3,852	3,986	3,986	3,398	4,126
72260	204	State Retirement	7,092	5,246	6,814	6,783	5,410
72260	206	Life Insurance	71	68	68	67	89
72260	207	Medical Insurance	10,297	14,735	9,988	9,750	15,506
72260	212	Employer Medicare	901	936	936	891	970
72260	299	Other Fringe Benefits	105	173	173	107	178
72260	355	Travel	726	1,500	1,500	415	1,500
72260	399	Other Contracted Services	21	5,000	2,000	31	5,000
72260	499	Other Supplies And Materials	416	2,500	2,500	1,129	2,500
72260	524	In Service/Staff Development	6,630	1,500	7,032	7,130	1,500
72260	599	Other Charges	0	5,000	2,000	758	5,000
72260	790	Other Equipment	0	1,500	468	0	1,500
Total Adult Program			\$101,994	\$117,223	\$113,303	\$101,781	\$120,684

Board Of Education

Rutherford County, Tennessee

Fund 141 General Purpose School Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Actual	Original	Amended	Est & Bgt	Estimated
2014	Budget	Budget	Current Year	2016
	2015	2015	2015	

72310	118	Secretary To Board	\$123,494	\$123,803	\$123,803	\$123,802	\$129,360
72310	189	Other Salaries & Wages	15,069	15,896	15,896	11,488	0
72310	191	Board & Committee Members	70,897	90,000	90,000	61,460	90,000
72310	201	Social Security	12,777	14,032	14,032	11,972	13,406
72310	204	State Retirement	15,953	14,819	14,819	14,775	15,485
72310	206	Life Insurance	70	105	60	59	105
72310	207	Medical Insurance	2,168,181	2,711,423	2,419,531	2,051,956	2,711,146
72310	210	Unemployment Compensation	0	0	1,000	680	0
72310	212	Employer Medicare	2,988	3,289	3,289	2,800	3,142
72310	299	Other Fringe Benefits	634,194	426,110	504,110	226	274,348
72310	305	Audit Services	46,044	49,250	49,952	49,952	49,250
72310	320	Dues And Memberships	9,302	10,000	10,000	9,688	10,000
72310	331	Legal Services	61,623	50,000	335,000	340,124	112,200
72310	399	Other Contracted Services	4,759	4,500	4,500	4,037	4,500
72310	506	Liability Insurance	317,872	325,977	425,977	425,977	325,977
72310	510	Trustee's Commission	1,997,580	1,985,700	2,045,700	2,036,067	2,135,700
72310	513	Worker's Compensation Ins	526,381	526,381	263,190	263,191	526,381
72310	524	In Service/Staff Development	26,433	35,000	28,298	13,744	35,000
72310	533	Criminal Investigation Of App	40,068	36,008	42,008	33,291	47,208
72310	701	Administration Equipment	0	18,000	18,000	17,668	10,000
Total Board Of Education			\$6,073,685	\$6,440,293	\$6,409,165	\$5,472,957	\$6,493,208

Director Of Schools

72320	101	County Official/Administrative	\$142,100	\$142,220	\$142,220	\$142,220	\$146,629
72320	117	Career Ladder Program	1,000	1,000	1,000	1,000	1,000
72320	189	Other Salaries & Wages	187,537	191,700	191,700	191,700	200,870
72320	201	Social Security	18,403	19,402	19,402	18,723	20,224
72320	204	State Retirement	36,506	35,803	35,803	35,894	37,299
72320	206	Life Insurance	172	167	167	167	167
72320	207	Medical Insurance	41,554	45,101	45,541	45,539	45,128
72320	212	Employer Medicare	4,699	4,742	4,742	4,733	4,934
72320	299	Other Fringe Benefits	547	768	768	554	799
72320	307	Communication	100,459	115,059	131,059	126,542	126,140
72320	320	Dues And Memberships	7,766	6,300	8,361	8,361	9,586
72320	348	Postal Charges	37,097	33,800	33,800	24,018	33,800
72320	355	Travel	1,187	6,000	6,000	1,541	6,000
72320	399	Other Contracted Services	18,670	62,782	44,721	37,211	62,782
72320	524	In Service/Staff Development	7,767	12,000	12,000	4,706	12,000
72320	599	Other Charges	46,436	50,000	50,000	45,285	50,000
72320	701	Administration Equipment	6,874	8,000	8,000	5,099	8,000
Total Director Of Schools			\$658,774	\$734,844	\$735,284	\$693,293	\$765,358

Office Of The Principal

72410	104	Principals	\$3,702,212	\$3,727,244	\$3,737,244	\$3,731,526	\$3,906,899
72410	117	Career Ladder Program	71,200	75,000	75,000	64,320	75,000
72410	119	Accountants/Bookkeepers	756,930	759,306	789,306	759,670	911,814
72410	127	Career Ladder Extended Contr:	38,000	60,000	60,000	30,000	0
72410	139	Assistant Principals	4,484,823	4,707,496	4,697,496	4,590,695	4,921,420
72410	161	Secretary(S)	1,107,013	1,191,063	1,161,063	1,123,495	1,224,486
72410	162	Clerical Personnel	1,273,755	1,407,767	1,412,767	1,364,346	1,430,017
72410	201	Social Security	684,795	721,839	722,149	697,284	754,526
72410	204	State Retirement	1,113,634	1,132,840	1,133,439	1,130,903	1,181,456
72410	206	Life Insurance	10,231	9,964	9,929	9,927	10,136
72410	207	Medical Insurance	2,164,928	2,340,909	2,352,819	2,355,656	2,500,355
72410	210	Unemployment Compensation	4,900	5,000	5,000	476	5,000
72410	212	Employer Medicare	161,057	169,417	169,490	163,544	177,093
72410	299	Other Fringe Benefits	20,242	27,124	21,124	20,763	28,508

Rutherford County, Tennessee

Fund 141 General Purpose School Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Actual	Original	Amended	Est & Bgt	Estimated
2014	Budget	Budget	Current Year	2016
	2015	2015	2015	

72410	307	Communication	272,347	270,000	320,000	317,603	349,980
72410	320	Dues And Memberships	40,560	36,200	46,070	46,070	45,451
72410	369	Contracts For Substitute Teach	4,046	10,279	2,202	2,203	10,279
72410	370	Contracts For Substitute Teach	13,504	18,348	11,615	11,615	18,348
72410	399	Other Contracted Services	114,661	139,839	112,144	109,655	146,750
72410	435	Office Supplies	11,930	12,100	12,550	12,548	12,100
72410	599	Other Charges	144,665	142,416	149,926	152,089	142,506
72410	701	Administration Equipment	43,460	57,050	31,725	29,776	57,050
Total Office Of The Principal			\$16,238,893	\$17,021,201	\$17,033,058	\$16,724,164	\$17,909,174

Fiscal Services

72510	105	Supervisor/Director	\$222,027	\$222,388	\$222,388	\$222,387	\$233,901
72510	119	Accountants/Bookkeepers	304,690	298,798	298,798	292,146	314,576
72510	122	Purchasing Personnel	94,650	94,960	94,960	94,958	99,101
72510	201	Social Security	37,692	37,277	37,277	37,015	39,186
72510	204	State Retirement	73,520	73,752	73,752	72,956	77,516
72510	206	Life Insurance	576	500	541	541	542
72510	207	Medical Insurance	113,912	113,821	126,421	126,402	137,423
72510	212	Employer Medicare	8,861	8,749	8,749	8,657	9,197
72510	299	Other Fringe Benefits	1,136	1,417	1,417	1,129	1,478
72510	355	Travel	1,163	2,000	2,000	1,542	2,000
72510	399	Other Contracted Services	1,150	1,000	2,740	2,740	1,000
72510	435	Office Supplies	18,841	23,000	23,000	15,760	23,000
72510	499	Other Supplies And Materials	595	2,000	2,000	1,632	2,000
72510	524	In Service/Staff Development	4,371	5,000	6,405	5,671	5,000
72510	701	Administration Equipment	1,227	8,000	4,855	2,512	8,000
Total Fiscal Services			\$884,411	\$892,662	\$905,303	\$886,048	\$953,920

Human Resources/Personnel

72520	105	Supervisor/Director	\$101,442	\$101,643	\$101,643	\$101,642	\$107,602
72520	162	Clerical Personnel	140,013	141,336	117,672	116,284	107,734
72520	189	Other Salaries & Wages	80,035	80,367	107,031	106,031	117,619
72520	201	Social Security	19,059	19,570	19,756	19,248	20,151
72520	204	State Retirement	33,883	33,372	33,643	33,618	34,647
72520	206	Life Insurance	266	251	241	241	251
72520	207	Medical Insurance	82,731	87,045	65,645	65,572	67,061
72520	212	Employer Medicare	4,458	4,594	4,638	4,502	4,730
72520	299	Other Fringe Benefits	583	732	732	564	754
72520	355	Travel	959	5,000	5,000	965	1,000
72520	399	Other Contracted Services	66,156	73,154	70,125	66,141	73,154
72520	499	Other Supplies And Materials	4,422	10,000	10,000	7,097	10,000
72520	524	In Service/Staff Development	7,935	6,000	6,000	4,649	10,000
72520	599	Other Charges	0	0	45	45	0
72520	701	Administration Equipment	2,547	8,000	10,984	13,972	8,000
Total Human Resources/Personnel			\$544,489	\$571,064	\$553,155	\$540,571	\$562,703

Operation Of Plant

72610	166	Custodial Personnel	\$5,918,287	\$6,066,093	\$6,165,661	\$6,108,514	\$6,351,831
72610	189	Other Salaries & Wages	32,440	41,290	41,790	41,520	42,533
72610	201	Social Security	354,790	369,497	375,701	363,971	386,859
72610	204	State Retirement	705,751	688,894	700,872	685,216	724,750
72610	206	Life Insurance	9,742	9,402	9,402	9,226	9,444
72610	207	Medical Insurance	1,585,472	1,709,103	1,739,203	1,718,728	1,808,065
72610	210	Unemployment Compensation	23,138	24,000	24,000	17,035	24,000
72610	212	Employer Medicare	82,975	86,725	88,176	85,121	90,800
72610	299	Other Fringe Benefits	10,415	14,047	11,047	10,542	14,707
72610	336	Maint. & Repair Serv. - Equip.	0	0	16,236	16,236	45,000

Rutherford County, Tennessee

Fund 141 General Purpose School Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
72610	399	Other Contracted Services	641,332	652,787	599,494	502,910	652,787
72610	410	Custodial Supplies	736,445	741,125	741,125	705,925	741,125
72610	415	Electricity	9,198,413	8,725,000	9,225,000	9,185,816	9,225,000
72610	434	Natural Gas	1,384,485	1,793,500	1,625,500	1,231,624	1,593,500
72610	454	Water And Sewer	1,166,137	1,001,086	1,169,086	1,188,077	1,203,000
72610	499	Other Supplies And Materials	6,401	20,000	20,000	18,884	20,000
72610	502	Building And Contents Insuran	366,280	343,500	343,500	343,500	343,500
72610	599	Other Charges	45,362	20,000	57,057	55,808	20,000
72610	720	Plant Operation Equipment	28,331	90,500	117,500	76,299	90,500
Total Operation Of Plant			\$22,296,196	\$22,396,549	\$23,070,350	\$22,364,952	\$23,387,401

Maintenance Of Plant

72620	105	Supervisor/Director	\$420,417	\$422,271	\$422,271	\$422,267	\$438,960
72620	161	Secretary(S)	119,509	120,076	120,076	121,980	123,691
72620	167	Maintenance Personnel	2,037,470	2,100,881	2,100,881	2,088,038	2,243,060
72620	201	Social Security	154,359	159,915	159,915	156,365	169,745
72620	204	State Retirement	327,070	316,395	316,395	314,191	335,844
72620	206	Life Insurance	2,625	2,497	2,497	2,504	2,538
72620	207	Medical Insurance	589,485	625,259	651,809	650,012	675,270
72620	210	Unemployment Compensation	0	1,000	1,000	0	1,000
72620	212	Employer Medicare	36,099	37,534	37,534	36,570	39,841
72620	299	Other Fringe Benefits	4,720	6,079	5,079	4,805	6,454
72620	329	Laundry Service	21,018	14,400	22,200	21,393	21,400
72620	335	Maint. & Repair Serv. - Bldgs.	540,286	750,000	593,650	548,208	800,000
72620	336	Maint. & Repair Serv. - Equip.	623,402	500,000	630,000	636,462	500,000
72620	355	Travel	0	16,000	1,000	60	0
72620	399	Other Contracted Services	495,162	615,000	475,000	443,546	665,000
72620	499	Other Supplies And Materials	825,264	681,000	787,722	780,107	750,000
72620	511	Vehicle And Equipment Insura	40,833	68,000	68,000	68,000	68,000
72620	524	In Service/Staff Development	3,062	0	15,000	13,359	16,000
72620	599	Other Charges	7,256	10,000	10,000	6,767	10,000
72620	717	Maintenance Equipment	102,944	132,000	190,550	190,550	111,500
Total Maintenance Of Plant			\$6,350,981	\$6,578,307	\$6,610,579	\$6,505,184	\$6,978,303

Transportation

72710	105	Supervisor/Director	\$72,431	\$72,552	\$72,552	\$72,551	\$76,297
72710	162	Clerical Personnel	128,233	130,446	130,446	134,757	138,816
72710	164	Attendants	332,058	371,271	371,271	338,030	431,372
72710	189	Other Salaries & Wages	38,469	40,496	40,496	40,496	41,715
72710	201	Social Security	32,865	37,193	37,193	33,645	41,636
72710	204	State Retirement	62,821	64,960	64,960	58,163	73,499
72710	206	Life Insurance	914	916	826	824	916
72710	207	Medical Insurance	163,633	168,704	158,904	158,897	170,702
72710	210	Unemployment Compensation	0	0	0	477	0
72710	212	Employer Medicare	7,886	8,729	8,729	8,066	9,772
72710	299	Other Fringe Benefits	995	1,414	1,414	992	1,582
72710	312	Contracts W/Private Agencies	404,244	455,913	442,987	408,720	430,000
72710	313	Contracts W/Parents	0	4,000	4,000	0	4,000
72710	315	Contracts W/Vehicle Owners	13,868,183	14,408,582	13,908,582	13,849,423	14,821,882
72710	355	Travel	25	5,500	5,500	31	1,000
72710	399	Other Contracted Services	31,647	25,180	25,180	13,036	20,180
72710	499	Other Supplies And Materials	21,762	18,000	17,150	15,068	18,000
72710	511	Vehicle And Equipment Insura	80,000	80,000	80,000	79,999	80,000
72710	524	In Service/Staff Development	0	4,400	4,400	0	4,400
72710	599	Other Charges	25,629	31,500	33,906	23,162	36,000
72710	701	Administration Equipment	2,091	4,000	4,000	0	4,000
72710	729	Transportation Equipment	41,839	27,430	37,950	37,950	41,145

Rutherford County, Tennessee

Fund 141 General Purpose School Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
Total Transportation			\$15,315,725	\$15,961,186	\$15,450,446	\$15,274,287	\$16,446,914
Central And Other							
72810	105	Supervisor/Director	\$84,160	\$84,280	\$84,280	\$84,280	\$88,692
72810	120	Computer Programmer(S)	961,819	1,016,836	1,016,836	1,004,937	1,134,843
72810	162	Clerical Personnel	33,483	35,228	35,228	35,228	36,289
72810	189	Other Salaries & Wages	109,808	114,241	114,241	114,239	155,714
72810	201	Social Security	72,397	75,661	75,661	75,159	85,640
72810	204	State Retirement	150,951	149,695	149,695	148,271	169,440
72810	206	Life Insurance	975	916	957	957	958
72810	207	Medical Insurance	165,398	179,536	187,036	181,515	203,218
72810	210	Unemployment Compensation	0	2,000	2,000	0	2,000
72810	212	Employer Medicare	16,932	17,758	17,758	17,578	20,100
72810	299	Other Fringe Benefits	2,200	2,877	2,877	2,307	3,256
72810	317	Data Processing Services	27,106	77,409	177,409	171,021	77,409
72810	336	Maint. & Repair Serv. - Equip.	14,227	34,000	14,000	2,418	34,000
72810	355	Travel	9,986	15,000	15,000	8,356	15,000
72810	399	Other Contracted Services	46,920	3,868	11,368	11,900	3,868
72810	411	Data Processing Supplies	257,962	208,200	168,200	187,369	284,700
72810	499	Other Supplies And Materials	99,243	51,000	77,164	77,165	51,000
72810	524	In Service/Staff Development	2,321	10,000	0	0	10,000
72810	709	Data Processing Equipment	30,938	17,000	58,907	58,907	17,000
72810	790	Other Equipment	48,893	60,000	133,804	133,804	60,000
Total Central And Other			\$2,135,719	\$2,155,505	\$2,342,421	\$2,315,411	\$2,453,127
Community Services							
73300	599	Other Charges	\$27,993	\$35,000	\$43,726	\$37,743	\$35,000
Total Community Services			\$27,993	\$35,000	\$43,726	\$37,743	\$35,000
Early Childhood Education							
73400	116	Teachers	\$1,082,659	\$1,097,435	\$1,102,435	\$1,100,474	\$1,149,551
73400	117	Career Ladder Program	7,000	7,500	7,500	7,000	7,500
73400	163	Educational Assistants	457,818	480,351	480,351	453,667	499,701
73400	201	Social Security	92,249	95,921	96,231	92,947	100,245
73400	204	State Retirement	155,087	157,384	157,836	154,417	164,411
73400	206	Life Insurance	2,207	2,081	1,997	2,040	2,081
73400	207	Medical Insurance	387,651	403,710	373,710	373,150	377,605
73400	210	Unemployment Compensation	0	2,000	2,000	0	2,000
73400	212	Employer Medicare	21,574	22,514	22,587	21,736	23,529
73400	299	Other Fringe Benefits	3,007	3,629	3,629	3,050	3,793
73400	355	Travel	316	500	500	263	500
73400	369	Contracts For Substitute Teach	6,386	8,189	5,619	5,620	8,189
73400	370	Contracts For Substitute Teach	29,935	28,845	35,617	35,616	28,845
73400	399	Other Contracted Services	1,840	1,500	1,895	1,895	1,500
73400	422	Food Supplies	4,268	5,500	5,500	4,145	5,500
73400	429	Instructional Supp & Mat	14,952	43,611	43,216	9,849	43,611
73400	499	Other Supplies And Materials	1,178	8,200	8,200	2,150	8,200
73400	524	In Service/Staff Development	5,330	26,260	26,260	5,409	26,260
Total Early Childhood Education			\$2,273,457	\$2,395,130	\$2,375,083	\$2,273,428	\$2,453,021

Rutherford County, Tennessee

Fund 141 General Purpose School Fund

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

			Actual	Original	Amended	Est & Bgt	
			2014	Budget	Budget	Current Year	Estimated
				2015	2015	2015	2016
Regular Capital Outlay							
76100	399	Other Contracted Services	\$46,432	\$25,000	\$42,872	\$42,872	\$25,000
76100	799	Other Capital Outlay	27,980	25,000	7,128	0	50,000
Total Regular Capital Outlay			\$74,412	\$50,000	\$50,000	\$42,872	\$75,000
Education-Principal							
82130	602	Principal On Notes	\$294,180	\$300,948	\$300,948	\$300,948	\$310,281
82130	610	Principal On Capitalized Lease	190,511	205,006	197,627	197,626	205,006
Total Education-Principal			\$484,691	\$505,954	\$498,575	\$498,574	\$515,287
Education-Interest							
82230	604	Interest On Notes	\$16,416	\$9,648	\$9,648	\$9,648	\$3,976
82230	611	Interest On Capitalized Leases	49,049	34,556	41,935	41,935	34,556
Total Education-Interest			\$65,465	\$44,204	\$51,583	\$51,583	\$38,532
Education - Other Debt Service							
82330	699	Other Debt Service	\$0	\$250	\$250	\$0	\$0
Total Education - Other Debt Service			\$0	\$250	\$250	\$0	\$0
Operating Transfers							
99100	590	Transfers To Other Funds	\$623,800	\$0	\$0	\$0	\$0
Total Operating Transfers			\$623,800	\$0	\$0	\$0	\$0
Total Expense/Appropriation			\$295,257,793	\$306,688,721	\$307,946,069	\$295,872,725	\$326,144,038

RUTHERFORD COUNTY TENNESSEE

2015-2016

Centralized Cafeteria Fund 143

The Centralized Cafeteria Fund was created in 2007 by the Board of Commissioners of Rutherford County to account for the operations of 44 school cafeteria operations. While the operations are accounted for in one fund, cost centers will be maintained to ensure that the individual cafeteria operations remain profitable.



Central Cafeteria

Fund 143

Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2016

	Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
REVENUES					
Charges from Current Services	\$6,667,520	\$6,800,000	\$6,800,000	\$6,291,036	\$6,323,699
Other Local Revenue	8,289	5,000	5,000	4,224	3,750
State Revenue	174,007	175,000	175,000	184,752	184,753
Federal Revenue	10,412,224	10,650,000	10,650,000	9,790,937	10,013,340
Total Revenue	\$17,262,040	\$17,630,000	\$17,630,000	\$16,270,949	\$16,525,542
EXPENDITURES					
Board Of Education	\$65,811	\$66,300	\$66,300	\$38,879	\$66,300
Food Service	17,850,242	18,210,992	18,210,992	16,116,144	17,383,693
Operating Transfers	\$48,225	\$56,000	\$56,000	\$42,437	\$56,000
Total Expense/Appropriation	\$17,964,278	\$18,333,292	\$18,333,292	\$16,197,460	\$17,505,993

Revenues over (under Expenditures) \$ 73,489

Estimated Revenues over (under) Appropriations \$ (980,451)

Restricted Fund Balance July 1	\$ 4,087,290	\$ 4,454,648
Adjustments to Restricted Fund Balance	293,869	
Change to Restricted Fund Balance	73,489	(980,451)
Un/Assigned Fund Balance June 30	<u>\$ 4,454,648</u>	<u>\$ 3,474,197</u>

RUTHERFORD COUNTY, TENNESSEE

Fund 143 Central Cafeteria

Statement of Revenues

Fiscal Year Ending June 30, 2016

Account Number	Audited 2014 Revenues	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Commission Approved 2016
Actual/Estimated					
Charges from Current Services					
43521 Lunch Payments - Children	\$4,851,796	\$5,100,000	\$5,100,000	\$4,703,829	\$4,785,840
43522 Lunch Payments - Adults	257,316	295,000	295,000	201,101	198,900
43523 Income From Breakfast	703,077	805,000	805,000	595,614	601,800
43525 A La Carte Sales	855,331	600,000	600,000	787,732	734,400
43990 Other Charges For Services	0	0	0	2,760	2,759
Total Charges from Current Services	\$6,667,520	\$6,800,000	\$6,800,000	\$6,291,036	\$6,323,699
Other Local Revenues					
44110 Investment Income	\$5,300	\$5,000	\$5,000	\$3,653	\$3,750
44170 Miscellaneous Refunds	0	0	0	425	0
44530 Sale Of Equipment - Cedar Grove El	2,989	0	0	146	0
Other Local Revenues	\$8,289	\$5,000	\$5,000	\$4,224	\$3,750
State Revenue					
46520 School Food Service	\$174,007	\$175,000	\$175,000	\$184,752	\$184,753
Total State Revenue	\$174,007	\$175,000	\$175,000	\$184,752	\$184,753
Federal Revenue					
47111 Usda School Lunch Program	\$7,458,175	\$7,500,000	\$7,500,000	\$7,321,214	\$7,463,340
47112 Usda - Commodities	627,515	900,000	900,000	340,423	408,000
47113 Breakfast	2,205,743	2,250,000	2,250,000	2,088,047	2,142,000
47114 Usda - Other	120,791	0	0	41,253	0
Total Federal Revenue	\$10,412,224	\$10,650,000	\$10,650,000	\$9,790,937	\$10,013,340
Total Revenues	\$17,262,040	\$17,630,000	\$17,630,000	\$16,270,949	\$16,525,542

Rutherford County, Tennessee

Fund 143 Central Cafeteria

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Board Of Education

			Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
72310	305	Audit Services	\$11,511	\$12,000	\$12,000	\$11,729	\$12,000
72310	513	Worker's Compensation Insurance	54,300	54,300	54,300	27,150	54,300
Total Board Of Education			\$65,811	\$66,300	\$66,300	\$38,879	\$66,300

Food Service

73100	105	Supervisor/Director	\$1,723,685	\$1,820,000	\$1,820,000	\$1,746,030	\$198,200
73100	119	Accountants/Bookkeepers	80,828	86,000	86,000	84,363	83,400
73100	165	Cafeteria Personnel	4,330,006	4,400,000	4,400,000	4,302,429	6,200,000
73100	189	Other Salaries & Wages	31,937	36,000	36,000	32,463	36,100
73100	201	Social Security	370,835	390,033	390,033	368,753	404,097
73100	204	State Retirement	368,271	375,000	375,000	353,834	385,389
73100	206	Life Insurance	6,377	7,500	7,500	6,102	7,500
73100	207	Medical Insurance	1,128,189	1,100,000	1,100,000	1,183,242	1,300,000
73100	210	Unemployment Compensation	3,355	25,000	25,000	136	12,000
73100	212	Employer Medicare	86,900	91,959	91,959	86,494	94,507
73100	299	Other Fringe Benefits	15,864	6,500	6,500	6,363	6,500
73100	336	Maint. & Repair Serv. - Equip.	50,903	75,000	75,000	55,428	75,000
73100	354	Transp. Other Than Students	102,012	95,000	95,000	81,115	95,000
73100	355	Travel	13,372	12,000	12,000	11,158	12,000
73100	399	Other Contracted Services	464,683	300,000	300,000	329,265	325,000
73100	421	Food Preparation Supplies	819,686	800,000	800,000	575,283	650,000
73100	422	Food Supplies	6,642,047	7,000,000	7,000,000	6,154,442	6,400,000
73100	435	Office Supplies	26,387	24,000	24,000	23,709	24,000
73100	451	Uniforms	11,909	12,000	12,000	4,540	12,000
73100	469	Usda-Commodities	627,515	900,000	900,000	340,423	408,000
73100	499	Other Supplies And Materials	298,262	275,000	275,000	255,608	275,000
73100	524	In Service/Staff Development	29,858	30,000	30,000	35,092	30,000
73100	710	Food Service Equipment	617,361	350,000	350,000	79,872	350,000
Total Food Service			\$17,850,242	\$18,210,992	\$18,210,992	\$16,116,144	\$17,383,693

Operating Transfers

99100	590	Transfers To Other Funds	\$48,225	\$56,000	\$56,000	\$42,437	\$56,000
Total Operating Transfers			\$48,225	\$56,000	\$56,000	\$42,437	\$56,000

Total Expense/Appropriation

\$17,964,278	\$18,333,292	\$18,333,292	\$16,197,460	\$17,505,993
---------------------	---------------------	---------------------	---------------------	---------------------

RUTHERFORD COUNTY TENNESSEE

2015-2016

General Debt Service Fund 151

The General Debt Service Fund is used to account for the accumulation of resources for and payment of general long-term debt principal, interest and related costs. The major source of funding for this fund is projected from a local tax effort.



General Debt Service

Fund 151

Estimated Revenues, Expenditures & Available Funds

For the Fiscal Year Ended June 30, 2016

	Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
REVENUES					
Local Taxes	\$40,661,831	\$39,753,645	\$40,683,945	\$41,004,989	\$40,012,986
Other Local Revenues	172,902	190,200	193,200	201,339	244,150
Other Sources	18,902,318	65,647	35,078,526	35,078,073	81,775
Total Revenue	\$59,737,051	\$40,009,492	\$75,955,671	\$76,284,400	\$40,338,911
EXPENDITURES					
Other Gen. Administration	\$771,710	\$1,021,510	\$1,031,510	\$784,106	\$1,027,500
General Government-Princial	7,270,618	4,538,065	4,852,475	4,852,475	4,331,420
Education-Principal	36,674,383	22,641,935	28,457,525	28,457,525	24,098,580
General Government-Interest	2,034,122	2,074,031	2,067,163	2,065,953	1,978,379
Education-Interest	12,019,646	11,566,927	11,657,737	11,657,734	11,723,620
General Government-Other Debt Service	125,431	0	53,845	53,840	0
Education - Other Debt Service	191,134	0	485,992	485,991	0
Refunded Bond Escrow Agent	0	0	28,259,100	28,259,097	0
Total Expense/Appropriation	\$59,087,044	\$41,842,468	\$76,865,347	\$76,616,721	\$43,159,499

Revenues over (under Expenditures) \$ (332,321)

Estimated Revenues over (under) Appropriations \$ (2,820,588)

Un/Assigned Fund Balance July 1	\$ 33,978,577	\$ 33,646,256
Change to Un/Assigned Fund Balance	<u>(332,321)</u>	<u>(2,820,588)</u>
Un/Assigned Fund Balance June 30	<u>\$ 33,646,256</u>	<u>\$ 30,825,668</u>

RUTHERFORD COUNTY, TENNESSEE

Fund 151 General Debt Service

Statement of Revenues

Fiscal Year Ending June 30, 2016

Account Number	Audited 2014 Revenues	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Commission Approved 2016
Actual/Estimated					
Local Taxes					
40110 Current Property Tax	\$35,187,671	\$35,335,085	\$35,795,085	\$35,911,504	\$35,607,996
40120 Trustee's Collect - Prior Yr	422,069	457,000	503,000	501,972	461,340
40130 Clerk & Masters Collection	515,351	365,600	445,600	410,144	398,430
40140 Interest And Penalty	129,281	114,000	112,000	112,656	104,850
40150 Pick-Up Taxes	55,175	68,500	39,800	40,361	52,425
40161 Pay In Lieu Of Taxes - Tva	3,443	3,460	3,460	3,460	3,175
40250 Litigation Tax - General	673,519	675,000	675,000	620,698	625,000
40266 Litigation Tax-Jail/Workhouse	863,637	600,000	600,000	643,736	700,000
40270 Business Tax	952,060	910,000	985,000	1,084,133	859,770
40285 Development Tax	1,859,625	1,225,000	1,525,000	1,676,325	1,200,000
Total Local Taxes	\$40,661,831	\$39,753,645	\$40,683,945	\$41,004,989	\$40,012,986
Other Local Revenues					
44110 Investment Income	\$42,702	\$60,000	\$53,000	\$58,351	\$100,000
44120 Lease/Rentals	130,200	130,200	140,200	142,988	144,150
Other Local Revenues	\$172,902	\$190,200	\$193,200	\$201,339	\$244,150
Other Sources					
49100 Bond Proceeds	\$9,602,318	\$0	\$6,596,175	\$6,596,175	\$0
49200 Note Proceeds	9,300,000	0	0	0	0
49400 Refunding Debt Issued	0	0	23,930,000	23,930,000	0
49410 Premiums on Debt Sold	0	0	4,486,704	4,486,704	0
49800 Transfers In	0	65,647	65,647	65,194	81,775
Total Other Sources	\$18,902,318	\$65,647	\$35,078,526	\$35,078,073	\$81,775
Total Revenues	\$59,737,051	\$40,009,492	\$75,955,671	\$76,284,400	\$40,338,911

Rutherford County, Tennessee

Fund 151 General Debt Service

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Other Gen. Administration

51900	510	Trustee's Commission	\$766,898	\$771,510	\$781,510	\$777,987	\$777,500
51900	606	Other Debt Issuance Charges	302	200,000	200,000	0	200,000
51900	699	Other Debt Service	4,510	50,000	50,000	6,119	50,000
Total Other Gen. Administration			\$771,710	\$1,021,510	\$1,031,510	\$784,106	\$1,027,500

General Government-Principal

82110	601	Principal On Bonds	\$4,435,618	\$4,538,065	\$4,852,475	\$4,852,475	\$4,331,420
82110	602	Principal On Notes	2,835,000	0	0	0	0
Total General Government-Princial			\$7,270,618	\$4,538,065	\$4,852,475	\$4,852,475	\$4,331,420

Education-Principal

82130	601	Principal On Bonds	\$20,609,383	\$22,641,935	\$28,457,525	\$28,457,525	\$24,098,580
82130	602	Principal On Notes	16,065,000	0	0	0	0
Total Education-Principal			\$36,674,383	\$22,641,935	\$28,457,525	\$28,457,525	\$24,098,580

General Government-Interest

82210	603	Interest On Bonds	\$2,013,743	\$2,074,031	\$2,067,163	\$2,065,953	\$1,978,379
82210	604	Interest On Notes	20,379	0	0	0	0
Total General Government-Interest			\$2,034,122	\$2,074,031	\$2,067,163	\$2,065,953	\$1,978,379

Education-Interest

82230	603	Interest On Bonds	\$11,904,163	\$11,566,927	\$11,657,737	\$11,657,734	\$11,723,620
82230	604	Interest On Notes	115,483	0	0	0	0
Total Education-Interest			\$12,019,646	\$11,566,927	\$11,657,737	\$11,657,734	\$11,723,620

General Government-Other Debt Service

82310	605	Underwriter's Discount	\$55,424	\$0	\$24,700	\$24,696	\$0
82310	606	Other Debt Issuance Charges	70,007	0	29,145	29,144	0
Total General Government-Other Debt Service			\$125,431	\$0	\$53,845	\$53,840	\$0

Education - Other Debt Service

82330	605	Underwriter's Discount	\$69,441	\$0	\$247,136	\$247,135	\$0
82330	606	Other Debt Issuance Charges	121,693	0	238,856	238,856	0
Total Education - Other Debt Service			\$191,134	\$0	\$485,992	\$485,991	\$0

Refunded Bond Escrow Agent

99300	699	Other Debt Service	\$0	\$0	\$28,259,100	\$28,259,097	\$0
Total Refunded Bond Escrow Agent			\$0	\$0	\$28,259,100	\$28,259,097	\$0

Total Expense/Appropriation

\$59,087,044	\$41,842,468	\$76,865,347	\$76,616,721	\$43,159,499
---------------------	---------------------	---------------------	---------------------	---------------------

RUTHERFORD COUNTY TENNESSEE

2015-2016

Education Capital Project Fund 177

The Education Capital Project Fund was created in 2007 by the Board of Commissioners of Rutherford County to account for major capital repairs in all the county's school properties. There are currently 46 school locations. Five cents of the current property tax provides funding for those repairs. The Board of Commissioners has decided that these funds would only be utilized for specific education capital repair projects.



Education Capital Projects
Fund 177
Estimated Revenues, Expenditures & Available Funds
For the Fiscal Year Ended June 30, 2016

	Actual 2014	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Estimated 2016
REVENUES					
Local Taxes					
Current Property Tax	\$2,325,319	\$2,331,437	\$2,351,437	\$2,766,159	\$3,132,852
Trustee's Collect. - Prior Yr.	27,405	30,000	33,750	39,524	41,360
Circuit Clerk/Clerk & Mast. Co	33,461	24,000	25,500	32,159	35,720
Interest And Penalty	8,394	7,500	7,500	8,677	9,400
Pick-Up Taxes	3,619	4,500	2,475	3,109	4,700
Payments In Lieu Of Taxes-Tva	228	228	228	263	285
Business Tax	62,915	60,000	59,400	83,224	77,070
Total Revenue	\$2,461,341	\$2,457,665	\$2,480,290	\$2,933,115	\$3,301,387
EXPENDITURES					
Board Of Education	\$48,291	\$50,425	\$51,425	\$49,342	\$81,721
Other Education Capital Projects	2,345,352	2,350,000	2,864,570	2,581,456	3,833,049
Total Expense/Appropriation	\$2,393,643	\$2,400,425	\$2,915,995	\$2,630,798	\$3,914,770

Revenues over (under Expenditures) \$ 302,317

Estimated Revenues over (under) Appropriations \$ (613,383)

Un/Assigned Fund Balance July 1	\$	1,730,847	\$	2,278,989
Adjustments to Restricted Fund Balance		245,825		
Change to Restricted Fund Balance		<u>302,317</u>		<u>(613,383)</u>
Un/Assigned Fund Balance June 30	\$	<u>2,278,989</u>	\$	<u>1,665,606</u>

RUTHERFORD COUNTY, TENNESSEE

Fund 177 Education Capital Projects

Statement of Revenues

Fiscal Year Ending June 30, 2016

Account Number	Audited 2014 Revenues	Original Budget 2015	Amended Budget 2015	Est & Bgt Current Year 2015	Commission Approved 2016
Actual/Estimated					
Local Taxes					
40110 Current Property Tax	\$2,325,319	\$2,331,437	\$2,351,437	\$2,766,159	\$3,132,852
40120 Trustee's Collect. - Prior Yr.	27,405	30,000	33,750	39,524	41,360
40130 Circuit Clerk/Clerk & Mast. Co	33,461	24,000	25,500	32,159	35,720
40140 Interest And Penalty	8,394	7,500	7,500	8,677	9,400
40150 Pick-Up Taxes	3,619	4,500	2,475	3,109	4,700
40161 Payments In Lieu Of Taxes-Tva	228	228	228	263	285
40270 Business Tax	62,915	60,000	59,400	83,224	77,070
Total Local Taxes	\$2,461,341	\$2,457,665	\$2,480,290	\$2,933,115	\$3,301,387
Total Revenues	\$2,461,341	\$2,457,665	\$2,480,290	\$2,933,115	\$3,301,387

Rutherford County, Tennessee

Fund 177 Education Capital Projects

Statement of Appropriations

Fiscal Year Ending June 30, 2016

Account Number

Estimated/Appropriated/Actual Expense

Board Of Education

72310	510	Trustee's Commission	\$48,291	\$50,425	\$51,425	\$49,342	\$81,721
Total Board Of Education			\$48,291	\$50,425	\$51,425	\$49,342	\$81,721

Other Education Capital Projects

91300	304	Architects	\$1,050	\$0	\$0	\$0	\$0
91300	321	Engineering Services	2,600	0	2,600	2,600	0
91300	335	Maint. & Repair Serv. - Bldgs.	2,191,818	2,350,000	2,792,470	2,460,312	3,833,049
91300	336	Maint. & Repair Serv. - Equip.	149,884	0	25,500	25,500	0
91300	715	Land	0	0	44,000	23,044	0
91300	724	Site Development	0	0	0	70,000	0
Total Other Education Capital Projects			\$2,345,352	\$2,350,000	\$2,864,570	\$2,581,456	\$3,833,049

Total Expense/Appropriation			\$2,393,643	\$2,400,425	\$2,915,995	\$2,630,798	\$3,914,770
------------------------------------	--	--	--------------------	--------------------	--------------------	--------------------	--------------------

**EDUCATION CAPITAL PROJECTS
FUND 177
MAINTENANCE. & REPAIR - BUILDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

2014-2015 BUDGET		2015-2016 BUDGET	
MECHANICAL SYSTEMS (HVAC):			
Blackman Middle	\$ 90,000	Smyrna Elementary	\$ 150,000
		LaVergne Middle	150,000
		Blackman Middle	150,000
		Blackman Elementary	150,000
		Siegel Middle	300,000
		Total Mechanical (HVAC)	\$ 900,000
MAJOR RE-ROOFING:			
Smyrna Primary	\$ 420,000	Barfield Elementary	\$ 1,093,135
Thurman Francis	682,000	Christiana Elementary	100,000
Oakland HS & Annex	130,000	Board of Ed. Central Office	300,000
Blackman HS-G Wing	720,000	Smyrna Middle Annex	318,000
Buchanan Elementary	308,000	LaVergne Primary	404,000
	\$ 2,260,000	Total Major Re-roofing	\$ 2,215,135
WASTE WATER TREATMENT:		Onsite Sewer Upgrade	
		Buchanan Elementary	\$ 300,000
PAVING (and seal coating, striping):			
		Christiana Middle	\$ 50,000
		Stewartsboro Elementary	30,000
		Lascassas Elementary	50,000
		Cedar Grove Elementary	30,000
		Riverdale High School	60,000
		Total Paving	\$ 220,000
GYMNASIUM SEATING:			
		Smyrna Elementary	\$ 90,000
		Christiana Middle (bleachers)	30,000
		Christiana Mid (auditorium)	16,000
		Total Seating	\$ 136,000
WINDOW REPLACEMENT			
		Buchanan Elementary	\$ 150,000
		<i>Adjustments</i>	<i>\$ (88,086)</i>
Total Maint. & Repairs	\$ 2,350,000	Total Maint. & Repairs	\$ 3,833,049

2015-2016 Capital Budget

Overview

Presented on the following pages is the 2015-2016 Capital Budget. This section has been divided into two categories: general capital projects and education capital projects.

The county commission has made certain decisions regarding the issuance of debt as follows:

- All debt shall be financed with near level requirements.
- Capital appreciation bonds will not be issued to fund future projects.
- Development Tax proceeds will be applied to finance capital projects.
- Evaluate the fund balance in the Debt Service Fund to ensure there are sufficient funds to meet all components of the Debt Service Fund Balance policy: 1) cash flow requirement; 2) budgeting contingency, 3) emergency contingency, 4) variable rate contingency and 5) growth component.

It is the policy of the county to fund capital expenditures for a period no longer than the anticipated useful life of the asset. In addition, the Rutherford County Commission adopted the following Capital Projects Funding Guidelines for all capital projects:

1. Capital project requests shall be accompanied by projections of capital expenditures along with staffing and operating costs.
2. Prototype and design plans shall be used when appropriate; realizing a modification fee may be necessary as sites vary.
3. Request proposals for available sites within a specified area. Advertise request: identifying area, designating amount of land and any other requirements thereby creating competitive process.
4. Any funds allocated for capital projects shall be used within the time period stipulated; otherwise it shall be redirected by the county legislative body to an authorized use. If funds were provided from the issuance of bonds or notes, the redirected use must be authorized by the applicable bond or note resolution.
5. Capital projects may be funded partially for feasibility, engineering and/or design studies or in its entirety.
6. All professional service providers, such as engineers, architects, environmentalist, soil scientists, etc., shall provide proof of errors and omissions insurance and/or surety bond equal to the total contract amount, to the Rutherford County Finance Director.

The 2015-2016 capital budget is funded through development tax, contributions, issuance of bonds, notes and the use of undesignated portions of prior debt issues. Many of the projects in this presentation represent continuation or additional phases of projects initiated in previous years. This budget reflects each project in its entirety, with detail reflecting expenditures to date.

DIFFERENCES BETWEEN OPERATING AND CAPITAL BUDGET EXPENDITURES

The Operating Budget provides financing and expenditure control for reoccurring mandated governmental services, e.g. road maintenance, education, general government services, operations of the courts, etc. Operating budgets account for the day-to-day costs of providing government services for a given period. On-going operating budget expenditures are supported by current revenue, unlike capital budget expenditures, which are often supported by the issuance of long-term debt or special grant financing. The Capital Budget provides fiscal control for project specific, one-time expenditures that result in the acquisition of fixed assets. In the case of construction projects, the budget generally spans the total construction period, as opposed to one year. Because of the great difference between these two types of expenditures, it is necessary to budget for them separately.

OPERATING AGENCIES RESPONSIBLE FOR CAPITAL BUDGET DEVELOPMENT AND IMPLEMENTATION

The following departments and agencies play major roles in the development and implementation of the Capital Budget.

BOARD OF EDUCATION

The Board of Education is responsible for identifying the capital needs of the Rutherford County School system.

HEALTH & EDUCATION COMMITTEE

This committee makes recommendations regarding capital needs identified by the Board of Education.

PROPERTY MANAGEMENT

This committee reviews the need for new facilities and improvements to existing facilities, with the exception of schools.

BUDGET COMMITTEE

This committee makes recommendations regarding determining how capital projects will be funded.

The COUNTY COMMISSION must approve all capital projects and the method of funding.

FINANCING OF THE CAPITAL BUDGET

Many of the projects included in the Capital Budget are financed through the issuance of long-term general obligation debt (bonded debt and notes). The annual principal and interest payments required to amortize the long-term debt is an operating cost and therefore, budgeted in the debt service portion of the annual operating budget. Each year the County Commission

levies tax on real and personal property in order to support the operating budget appropriations required to retire long-term debt. The annual debt service payments can be viewed as yearly installments on funds borrowed to acquire major public fixed assets, which will benefit the general public for generations to come.

AMENDING THE CAPITAL BUDGET

From time to time during the course of the year it is necessary to amend the Capital Budget. The Board of Commissioners must approve amendments that increase the total amount of a project. The Capital Budget must be amended in order to: include emergency projects; provide additional funds to cover cost overruns; remove uncommitted cash from completed projects; and to cancel projects that will not begin during the Capital Budget Year. The Board of Education requests amendments to the Capital Budget related to education capital projects. The Budget and Finance committee may approve amendments to capital projects that do not result in a change to the total project cost.

GENERAL GOVERNMENT CAPITAL PROJECTS

During the fiscal year ending June 30, 2015, the County engaged the following groups to assist the Rutherford County Public Building Authority in planning and designing a Justice Center building and a parking garage to support the activity for the Justice Center: Pinnacle Construction Partners, LLC, Gresham Smith and Partners, Justice Planning Assoc., Inc., and Bell & Associates. In August, 2014 the County procured additional property with the intent of building a parking garage. This additional parking will be very convenient for people visiting the planned Judicial Building. To date, five million dollars have been secured through a bond issue to pay for architect and engineering fees for the planning and design phase and to purchase land for the parking. The estimated cost of the Judicial Center is approximately \$64 million dollars. The estimated cost for the parking garage is \$7 million. Final estimates for construction costs are expected to be available in the early part of 2016.

EDUCATION CAPITAL PROJECTS

BLACKMAN MIDDLE ANNEX. This project is for the construction of an addition to the existing Blackman Middle School. The addition will allow an additional 500 students to attend this school. As of June 30, 2015 this construction project was 96.91% complete.

SMYRNA PRIMARY ADDITION. The project is for the construction of an addition and renovation of existing space at the Smyrna Primary. With the changes as designed, there would be a net gain of 3 classrooms, addition of a library and media center and renovation of the cafeteria. As of June 30, 2015 this construction project was 91.58% complete.

EAGLEVILLE PHASE I. This project is a 30,300 square foot addition that includes nine classrooms, two science labs, a band rehearsal room, a choir rehearsal room, boys' and girls' restrooms, offices, stage dressing rooms, 1,500 square foot dining expansion, bank/bookstore and serving line renovation. As of June 30, 2015 this construction project was 80.46% complete.

ROY WALDRON ADDITION. This project will expand a two-story renovation, adding 15 new classrooms and a flexible classroom setup where partitions can divide rooms when smaller

class instruction is necessary. This project will eliminate the need for 10 portable classroom buildings.

JOHN COLEMON ADDITION. This project will generally replace a current school building built in the 1950s. The project will add 300 more seats and eliminate the need for 15 portable classroom buildings.

SMYRNA AREA MIDDLE & ELEMENTARY. Funds have been secured for the purchase of land and site development only. The Board of Education plans to request funding for the construction of these two schools in the near future.

WHITWORTH-BUCHANAN & OAKLAND MIDDLE ANNEX. Funds have been secured to purchase additional land to build an annex to these middle schools.

2015-2016 GENERAL CAPITAL PROJECTS

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
PARKING GARAGE	\$ 1,000,000	\$ 1,000,000		
ARCHITECT			\$ 320,922	\$ 67,293
ENGINEERING			4,000	4,000
LAND			626,590	626,590
total project	\$ 1,000,000	\$ 1,000,000	\$ 630,590	\$ 630,590
NEW JUDICIAL BUILDING	\$ 4,000,000	\$ 4,000,000		
ARCHITECT			\$ 3,454,078	\$ 725,457
CONSULTANT			897,840	259,620
LEGAL			24,369	24,369
OTHER CONTRACTED SERVICE			150,000	50,000
total project	\$ 4,000,000	\$ 4,000,000	\$ 4,351,918	\$ 985,077

**contracts include amounts that extend thru the construction phase*

2015-2016 EDUCATION CAPITAL PROJECTS

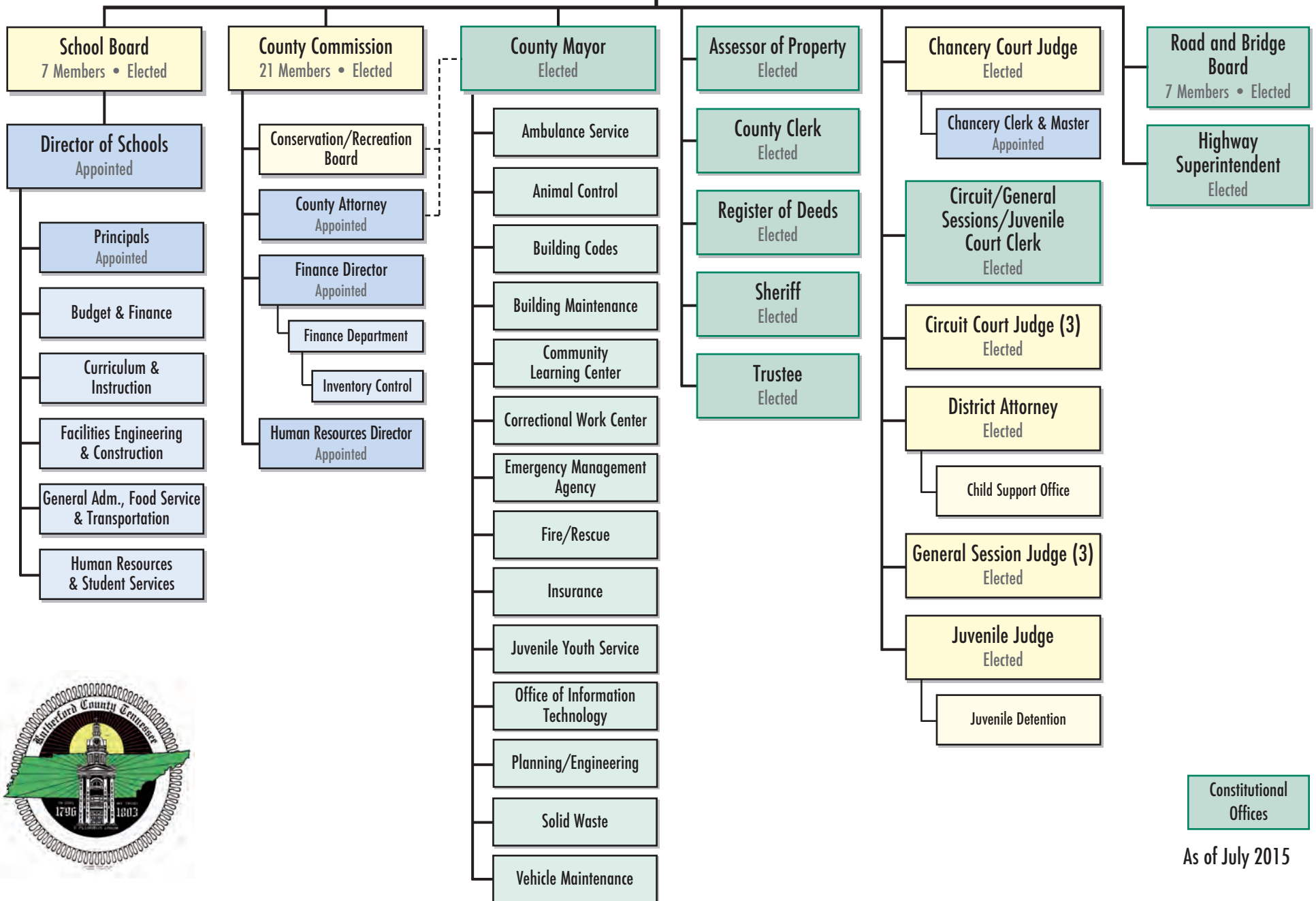
DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
BLACKMAN MIDDLE ANNEX				
ARCHITECTS		\$ 340,770	\$ 340,770	\$ 340,770
ENGINEERING SERVICES		79,317	79,317	79,317
CONSTRUCTION	\$ 7,400,133	6,170,243	6,170,243	6,055,429
FURNITURE, EQUIP, TECHNOLOGY		558,536	558,524	558,524
SITE DEVELOPMENT		951,445	951,445	847,730
total project	\$ 7,400,133	\$ 8,100,311	\$ 8,100,299	\$ 7,881,770
SMRYNA PRIMARY ADDITION				
ARCHITECTS	\$ 105,000	\$ 110,739	\$ 110,739	\$ 110,739
ENGINEERING SERVICES		14,385	14,385	14,385
CONSTRUCTION	2,399,519	2,057,081	2,057,079	2,052,634
FURNITURE, EQUIP, TECHNOLOGY		239,441	239,442	239,442
SITE DEVELOPMENT		125,905	125,905	125,905
OTHER CAPITAL OUTLAY		699	699	699
total project	\$ 2,504,519	\$ 2,548,250	\$ 2,548,249	\$ 2,543,105
EAGLEVILLE PHASE I				
ARCHITECTS		\$ 285,000	\$ 285,232	\$ 285,232
ENGINEERING SERVICES		83,574	83,574	47,338
CONSTRUCTION	\$ 6,639,310	5,337,687	4,864,517	3,913,680
FURNITURE, EQUIP, TECHNOLOGY		571,000	396,023	224,175
LAND		20,000	20,000	20,000
SITE DEVELOPMENT		562,898	562,898	455,398
total project	\$ 6,639,310	\$ 6,860,159	\$ 6,212,244	\$ 4,945,823
WHITWORTH-BUCHANAN MIDDLE ANNEX				
CONSTRUCTION				
LAND	\$ 715,737	\$ 715,737	\$ 395,659	\$ 395,659
total project	\$ 715,737	\$ 715,737	\$ 395,659	\$ 395,659

2015-2016 EDUCATION CAPITAL PROJECTS (continued)

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
OAKLAND MIDDLE ANNEX				
LAND	\$ 600,000	\$ 600,000	\$ -	\$ -
total project	\$ 600,000	\$ 600,000	\$ -	\$ -
ROY WALDRON ADDITION				
ARCHITECTS			\$ 202,000	\$ 149,456
ENGINEERING SERVICES			14,990	14,990
CONSTRUCTION	\$ 4,720,000	\$ 4,720,000		
SITE DEVELOPMENT			8,500	\$ 8,500
total project	\$ 4,720,000	\$ 4,720,000	\$ 225,490	\$ 172,946
JOHN COLEMON ADDITION				
ARCHITECTS			\$ 870,000	\$ 649,466
ENGINEERING SERVICES			24,995	24,995
CONSTRUCTION	\$ 19,865,000	\$ 19,865,000		
SITE DEVELOPMENT			36,500	36,500
total project	\$ 19,865,000	\$ 19,865,000	\$ 931,495	\$ 710,961
SMYRNA AREA MIDDLE SCHOOL				
ARCHITECTS	\$ 900,000	\$ 900,000	\$ -	\$ -
LAND	1,600,000	1,600,000		
SITE DEVELOPMENT	1,200,000	1,200,000	3,000	3,000
total project	\$ 3,700,000	\$ 3,700,000	\$ 3,000	\$ 3,000
SMYRNA AREA ELEMENTARY SCHOOL				
LAND	\$ 1,100,000	\$ 1,100,000	\$ -	\$ -
SITE DEVELOPMENT	800,000	800,000	3,000	3,000
total project	\$ 1,900,000	\$ 1,900,000	\$ 3,000	\$ 3,000

RUTHERFORD COUNTY GOVERNMENT ORGANIZATIONAL CHART

ELECTORATE



Constitutional
Offices

As of July 2015